

Unit Information

Unit ID: 100007 Year: 2015
Unit Name: Calhoun

Unit Status: Active Unit Dependency:

Location Information

Name: Ms. Carla A. Hand
Title: Clerk of Circuit Court and County Comptroller
Phone: (850) 674-4545
Fax: (850) 674-5553
Address:
20859 Central Avenue, East
Blountstown, FL 32424

Contact Information

Name: Ms. Kathy P. Stewart
Title: Accounting Manager
Phone: (850) 674-4545
Email: kstewart@calhounclerk.com
Address:
20859 Central Avenue, East
Blountstown, FL 32424

AFR Details

Original AFR

AFR Status: Certified
AFR Received Date: 6/30/2016
Audit Received Date: 6/27/2016
Submission Type: Electronic

Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes
Audit Performed Date: 6/23/2016
Auditor Name: Carr, Riggs & Ingram, LLC

Address:
4267 Lafayette Street
Marianna, Florida 32446

Certification

Chief Financial Officer

Name: Carla A. Hand
Title: Clerk of Court and County Comptroller

Chairman/Elected Official

Name: Marion L. Brown
Title: BOCC Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Auditor General Rule: Section 10.554(1)(h)6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,763,003										3,763,003
312300 - County Ninth-Cent Voted Fuel Tax		22,459									22,459
312410 - First Local Option Fuel Tax		261,357									261,357
312600 - Discretionary Sales Surtaxes	694,148										694,148
315000 - Communications Service Tax (Chapter 202)	63,535										63,535
316000 - Local Business Tax (Chapter 205)	9,250										9,250
322000 - Building Permits	34,143										34,143
329000 - Other Permits, Fees & Special Assessments	300	4,588									4,888
331200 - Federal Grant - Public Safety	130,268	40,152									170,420
331390 - Federal Grant - Other Physical Environment		124,076									124,076
331490 - Federal Grant - Other Transportation		684,152									684,152
331500 - Federal Grant - Economic Environment	518	222,364									222,882
331620 - Federal Grant - Public Assistance		50,676									50,676
331650 - Federal Grant - Child Support Reimbursement	115,397										115,397
334200 - State Grant - Public Safety	1,283,328	47,164									1,330,492
334340 - State Grant - Garbage/Solid Waste		90,909									90,909
334360 - State Grant - Stormwater Management	22,863										22,863
334410 - State Grant - Airport Development		447,600									447,600
334490 - State Grant - Other Transportation		3,013,523									3,013,523
334500 - State Grant - Economic Environment	6,144										6,144
334700 - State Grant - Culture/Recreation		223,256									223,256
334890 - State Grant - Other Court-Related		20,140									20,140
335120 - State Revenue Sharing - Proceeds	269,444										269,444
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,775										19,775
335140 - State Revenue Sharing - Mobile Home Licenses	4,361										4,361
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	727										727
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	230,750										230,750
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,575,328										1,575,328
335190 - State Revenue Sharing - Other General Government	365,028										365,028
335220 - State Revenue Sharing - Enhanced 911 Fee	20,254	88,707									108,961
335490 - State Revenue Sharing - Other Transportation		866,803									866,803
335500 - State Revenue Sharing - Economic Environment		266,176									266,176
335900 - State Revenue Sharing - Other		252,448									252,448
336000 - State Payments In Lieu of Taxes	148										148
337200 - Local Government Unit Grant - Public Safety	85,069										85,069
337300 - Local Government Unit Grant - Physical Environment	341,925										341,925
337700 - Local Government Unit Grant - Culture/Recreation	20,495	39,000									59,495
339000 - Payments From Other Local Units In Lieu Of Taxes	3,374										3,374
341100 - Service Charge - Recording Fees	25,730										25,730
341150 - Public Records Modernization Trust Fund		15,162									15,162
341160 - County Portion (\$2) of \$4 Additional Service Charge	11,808										11,808
341510 - Fees remitted to County from Tax Collector	132,535										132,535
341520 - Fees remitted to County from Sheriff	37,508										37,508
341540 - Fees remitted to County from Clerk of County Court		7,771									7,771
341560 - Fees remitted to County from Property Appraiser	1,303										1,303

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	12,644										12,644
342100 - Service Charge - Law Enforcement Services		58,603									58,603
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		2,283									2,283
348130 - County Court Criminal - Court Costs		6,976									6,976
348220 - Circuit Court Criminal - Service Charges		1,568									1,568
348230 - Circuit Court Criminal - Court Costs		9,102									9,102
348310 - County Court Civil - Filing Fees		33,930									33,930
348320 - County Court Civil - Service Charges		762									762
348410 - Circuit Court Civil - Filing Fees		31,472									31,472
348420 - Circuit Court Civil - Service Charges		8,618									8,618
348480 - Circuit Court Civil - Fees and Service Charges		1,029									1,029
348520 - Traffic Court - Service Charges		5,731									5,731
348530 - Traffic Court - Court Costs		37,748									37,748
348620 - Juvenile Court - Service Charges		10									10
348710 - Probate Court - Filing Fees		8,755									8,755
348720 - Probate Court - Service Charges		176									176
348880 - Probation/Alternatives	36,761										36,761
348930 - State Court Facility Surcharge (\$30)		19,615									19,615
348932 - Domestic Violence Surcharge		1,384									1,384
348990 - Other Court Collections Transferred to BOCC		9,618									9,618
349000 - Other Charges for Services		2,771									2,771
351100 - Judgments and Fines - As Decided by County Court Criminal		12,212									12,212
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		19,769									19,769
351500 - Judgments and Fines - As Decided by Traffic Court		20,327									20,327
351700 - Intergovernmental Radio Communication Program		5,381									5,381
351800 - 10% of Fines to Public Records Modernization Trust Fund		11,571									11,571
361100 - Interest	4,090	2,396									6,486
362000 - Rents and Royalties	1,200	106,351									107,551
366000 - Contributions and Donations from Private Sources	2,872	4,151									7,023
369900 - Other Miscellaneous Revenues	81,394	185,576									266,970
381000 - Inter-Fund Group Transfers In		456,449									456,449
Grand Total	9,407,421	7,852,817									17,260,238

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	203,682										203,682
511.30 - Legislative - Operating Expenses	10,663										10,663
512.10 - Executive - Personal Services	141,855										141,855
512.30 - Executive - Operating Expenses	2,369										2,369
513.10 - Financial and Administrative - Personal Services	1,172,252										1,172,252
513.30 - Financial and Administrative - Operating Expenses	511,170										511,170
513.60 - Financial and Administrative - Capital Outlay	4,390										4,390
514.30 - Legal Counsel - Operating Expenses	24,377										24,377
515.30 - Comprehensive Planning - Operating Expenses	16,545										16,545
519.10 - Other General Government - Personal Services	258,358										258,358
519.30 - Other General Government - Operating Expenses	332,759	49									332,808
519.60 - Other General Government - Capital Outlay	9,936										9,936
521.10 - Law Enforcement - Personal Services	1,079,800	39,152									1,118,952
521.30 - Law Enforcement - Operating Expenses	360,998	39,905									400,903
521.60 - Law Enforcement - Capital Outlay	72,732	2,000									74,732
522.30 - Fire Control - Operating Expenses	65,585										65,585
522.80 - Fire Control - Grants and Aids	44,701										44,701
523.10 - Detention/Corrections - Personal Services	291,947	12,000									303,947
523.30 - Detention/Corrections - Operating Expenses	416,196	12,306									428,502
523.60 - Detention/Corrections - Capital Outlay		1,496									1,496
524.10 - Protective Inspections - Personal Services	48,396										48,396
524.30 - Protective Inspections - Operating Expenses	3,693										3,693
525.10 - Emergency and Disaster Relief - Personal Services	118,250										118,250
525.30 - Emergency and Disaster Relief - Operating Expenses	1,264,283										1,264,283
525.60 - Emergency and Disaster Relief - Capital Outlay	6,207										6,207
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000										240,000
527.30 - Medical Examiners - Operating Expenses	39,242										39,242
529.10 - Other Public Safety - Personal Services	21,144	188,140									209,284
529.30 - Other Public Safety - Operating Expenses	9,167	79,784									88,951
529.60 - Other Public Safety - Capital Outlay	3,063	11,031									14,094
533.60 - Water Utility Services - Capital Outlay	341,925										341,925
537.10 - Conservation/Resource Management - Personal Services	74,236										74,236
537.30 - Conservation/Resource Management - Operating Expenses	6,690										6,690
538.60 - Flood Control/Stormwater Control - Capital Outlay		78,683									78,683
539.10 - Other Physical Environment - Personal Services		47,278									47,278
539.30 - Other Physical Environment - Operating Expenses		84,310									84,310
539.60 - Other Physical Environment - Capital Outlay		84,994									84,994
541.10 - Road/Street Facilities - Personal Services	691	584,493									585,184
541.30 - Road/Street Facilities - Operating Expenses	101	1,145,725									1,145,826
541.60 - Road/Street Facilities - Capital Outlay	4,500	2,976,591									2,981,091
541.70 - Road/Street Facilities - Debt Service		202,296									202,296
542.10 - Airports - Personal Services		46,796									46,796
542.30 - Airports - Operating Expenses		142,571									142,571
542.60 - Airports - Capital Outlay		502,165									502,165
552.10 - Industry Development - Personal Services	11,674										11,674
552.30 - Industry Development - Operating Expenses	15,000										15,000

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.10 - Veterans Services - Personal Services	21,859										21,859
553.30 - Veterans Services - Operating Expenses	1,709										1,709
554.10 - Housing and Urban Development - Personal Services	-2,468										-2,468
554.30 - Housing and Urban Development - Operating Expenses	33,971	316,275									350,246
554.60 - Housing and Urban Development - Capital Outlay		2,309									2,309
562.30 - Health - Operating Expenses	250,187										250,187
562.80 - Health - Grants and Aids	25,500										25,500
563.30 - Mental Health - Operating Expenses	4,741										4,741
564.80 - Public Assistance - Grants and Aids	24,300										24,300
569.30 - Other Human Services - Operating Expenses	1,200										1,200
571.10 - Libraries - Personal Services		456,937									456,937
571.30 - Libraries - Operating Expenses		113,456									113,456
572.10 - Parks/Recreation - Personal Services	3,622										3,622
572.30 - Parks/Recreation - Operating Expenses	38,571										38,571
572.60 - Parks/Recreation - Capital Outlay	16,184										16,184
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
573.30 - Cultural Services - Operating Expenses		48,454									48,454
581.90 - Interfund Transfers Out - Other Uses	430,345	26,104									456,449
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		36,044									36,044
601.30 - Court Administration - Operating Expenses	9,293										9,293
601.60 - Court Administration - Capital Outlay	1,181										1,181
602.30 - State Attorney Administration - Operating Expenses	24,614										24,614
603.30 - Public Defender Administration - Operating Expenses	4,966										4,966
604.10 - Clerk of Court Administration - Personal Services		172,891									172,891
604.30 - Clerk of Court Administration - Operating Expenses	6,283	15,365									21,648
605.30 - Judicial Support - Operating Expenses	9,265										9,265
605.60 - Judicial Support - Capital Outlay	1,293										1,293
608.10 - Jury Management - Personal Services		6,698									6,698
608.30 - Jury Management - Operating Expenses		3,211									3,211
614.10 - Clerk of Court - Personal Services		49,306									49,306
614.30 - Clerk of Court - Operating Expenses		2,878									2,878
634.10 - Clerk of Court - Personal Services		18,720									18,720
634.30 - Clerk of Court - Operating Expenses		621									621
654.10 - Clerk of Court - Personal Services	20,877	27,784									48,661
654.30 - Clerk of Court - Operating Expenses		2,051									2,051
674.10 - Clerk of Court - Personal Services		8,664									8,664
674.30 - Clerk of Court - Operating Expenses		159									159
682.30 - Alternative Dispute Resolutions - Operating Expenses	1,502										1,502
685.30 - Guardian ad Litem - Operating Expenses	894										894
689.10 - Other Circuit Court-Juvenile - Personal Services		2,178									2,178
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,581									1,581
694.10 - Clerk of Court - Personal Services		4,073									4,073
694.30 - Clerk of Court - Operating Expenses		68									68
711.30 - Courthouse Security - Operating Expenses		20,174									20,174
713.10 - Information Systems - Personal Services		1,588									1,588
713.30 - Information Systems - Operating Expenses		19,531									19,531
715.30 - Legal Aid - Operating Expenses	1,670										1,670
724.10 - Clerk of Court - Personal Services		26,108									26,108
724.30 - Clerk of Court - Operating Expenses		93									93

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
733.10 - Misdemeanor Probation - Personal Services	39,494										39,494
733.30 - Misdemeanor Probation - Operating Expenses	1,648										1,648
744.10 - Clerk of Court - Personal Services		16,291									16,291
744.30 - Clerk of Court - Operating Expenses		1,603									1,603
764.10 - Clerk of Court - Personal Services		57,384									57,384
764.30 - Clerk of Court - Operating Expenses		3,740									3,740
Grand Total	8,213,778	7,744,104									15,957,882

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
300531 - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$747,231	\$753,785	