

Unit Information

Unit Type: County

Year: 2015

Unit Name: Calhoun

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Carla A. Hand

Title: Clerk of Circuit Court and County Comptroller

Phone: (850) 674-4545

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

Long-Term 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?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

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

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341560 - Fees remitted to County from Property Appraiser	1,303										1,303
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 - Personnel Services	203,682										203,682
511.30 - Legislative - Operating Expenses	10,663										10,663
512.10 - Executive - Personnel Services	141,855										141,855
512.30 - Executive - Operating Expenses	2,369										2,369

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel 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 - Personnel 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 - Personnel 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 - Personnel 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 - Personnel Services	48,396										48,396
524.30 - Protective Inspections - Operating Expenses	3,693										3,693
525.10 - Emergency and Disaster Relief - Personnel 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 - Personnel 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 - Personnel 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 - Personnel 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 - Personnel 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 - Personnel 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 - Personnel Services	11,674										11,674
552.30 - Industry Development - Operating Expenses	15,000										15,000
553.10 - Veterans Services - Personnel Services	21,859										21,859
553.30 - Veterans Services - Operating Expenses	1,709										1,709
554.10 - Housing and Urban Development - Personnel 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

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
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 - Personnel Services		456,937									456,937
571.30 - Libraries - Operating Expenses		113,456									113,456
572.10 - Parks/Recreation - Personnel 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 - Personnel 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 - Personnel Services		6,698									6,698
608.30 - Jury Management - Operating Expenses		3,211									3,211
614.10 - Clerk of Court - Personnel Services		49,306									49,306
614.30 - Clerk of Court - Operating Expenses		2,878									2,878
634.10 - Clerk of Court - Personnel Services		18,720									18,720
634.30 - Clerk of Court - Operating Expenses		621									621
654.10 - Clerk of Court - Personnel Services	20,877	27,784									48,661
654.30 - Clerk of Court - Operating Expenses		2,051									2,051
674.10 - Clerk of Court - Personnel 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 - Personnel Services		2,178									2,178
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,581									1,581
694.10 - Clerk of Court - Personnel 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 - Personnel 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 - Personnel Services		26,108									26,108
724.30 - Clerk of Court - Operating Expenses		93									93
733.10 - Misdemeanor Probation - Personnel Services	39,494										39,494
733.30 - Misdemeanor Probation - Operating Expenses	1,648										1,648
744.10 - Clerk of Court - Personnel Services		16,291									16,291
744.30 - Clerk of Court - Operating Expenses		1,603									1,603
764.10 - Clerk of Court - Personnel Services		57,384									57,384

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.30 - Clerk of Court - Operating Expenses		3,740									3,740
Grand Total	8,213,778	7,744,104									15,957,882

Data Element Worksheet Report for FYE: 2015, Calhoun

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$747,231	\$753,785	

