Unit Information

Unit Type: County

Year: 2017

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: 6/12/2018

Audit Received Date: 6/27/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/23/2018

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
4267 Lafayette Street
Marianna, FL 32446

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County Comptroller

Chairman/Elected Official

Name: Danny Ray Wise

Title: Chairman - Calhoun County BCC

	Yes	No
Have You Experienced a Financial Emergency in this year?		X
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?		

Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,909,005										3,909,005
312300 - County Ninth-Cent Voted Fuel Tax		23,416									23,416
312410 - First Local Option Fuel Tax		292,556									292,556
312600 - Discretionary Sales Surtaxes	762,331										762,331
315000 - Communications Service Tax (Chapter 202)	50,607										50,607
316000 - Local Business Tax (Chapter 205)	6,975										6,975
322000 - Building Permits	37,601										37,601
329000 - Other Permits, Fees & Special Assessments	11,388	5,098									16,486
331100 - Federal Grant - General Government	13,165										13,165
331200 - Federal Grant - Public Safety	85,877	18,735									104,612
331490 - Federal Grant - Other Transportation		3,651,494									3,651,494
331500 - Federal Grant - Economic Environment	7,248										7,248
331620 - Federal Grant - Public Assistance		73,590									73,590
331650 - Federal Grant - Child Support Reimbursement	87,574										87,574
333000 - Federal Payments In Lieu Of Taxes	1,687	55									1,742
334100 - State Grant - General Government	25,000	155,596									180,596
334200 - State Grant - Public Safety	106,220	119,567									225,787
334340 - State Grant - Garbage/Solid Waste		89,593									89,593
334490 - State Grant - Other Transportation	2,416	3,357,846									3,360,262
334610 - State Grant - Health or Hospitals	31,540										31,540
334700 - State Grant - Culture/Recreation	30,976										30,976
334820 - Article V Clerk of Court Trust Fund		223,113									223,113
335120 - State Revenue Sharing - Proceeds	284,497										284,497
335130 - State Revenue Sharing - Insurance Agents County Licenses	15,453										15,453
335140 - State Revenue Sharing - Mobile Home Licenses	4,752										4,752
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	597										597
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	1,787,220										1,787,220
335190 - State Revenue Sharing - Other General Government	372,145										372,145
335220 - State Revenue Sharing - Enhanced 911 Fee	15,743	143,270									159,013
335490 - State Revenue Sharing - Other Transportation		926,835									926,835
335500 - State Revenue Sharing - Economic Environment		446,925									446,925
335900 - State Revenue Sharing - Other		235,965									235,965
336000 - State Payments In Lieu of Taxes	142										142
337200 - Local Government Unit Grant - Public Safety	86,631										86,631
337500 - Local Government Unit Grant - Economic Environment		208,593									208,593
337700 - Local Government Unit Grant - Culture/Recreation	28,327	39,000									67,327
339000 - Payments From Other Local Units In Lieu Of Taxes	3,469										3,469
341100 - Service Charge - Recording Fees	40,065	4,154									44,219
341150 - Public Records Modernization Trust Fund		12,025									12,025
341510 - Fees remitted to County from Tax Collector	125,820										125,820
341520 - Fees remitted to County from Sheriff	14,600										14,600
341560 - Fees remitted to County from Property Appraiser	1,400										1,400
341900 - Other General Government Charges and Fees	16,018	7,948									23,966

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342100 - Service Charge - Law Enforcement Services	11,932	58,921									70,853
342900 - Service Charge - Other Public Safety Charges and Fees	11,771										11,771
346900 - Service Charge - Other Human Services Charges	20,000										20,000
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		1,293									1,293
348130 - County Court Criminal - Court Costs		6,128									6,128
348220 - Circuit Court Criminal - Service Charges		1,187									1,187
348230 - Circuit Court Criminal - Court Costs		12,311									12,311
348310 - County Court Civil - Filing Fees		30,270									30,270
348320 - County Court Civil - Service Charges		124									124
348410 - Circuit Court Civil - Filing Fees		21,992									21,992
348420 - Circuit Court Civil - Service Charges		5,668									5,668
348480 - Circuit Court Civil - Fees and Service Charges		1,032									1,032
348520 - Traffic Court - Service Charges		5,251									5,251
348530 - Traffic Court - Court Costs		31,749									31,749
348610 - Juvenile Court - Filing Fees		195									195
348620 - Juvenile Court - Service Charges		44									44
348630 - Juvenile Court - Court Costs		100									100
348710 - Probate Court - Filing Fees		7,795									7,795
348720 - Probate Court - Service Charges		161									161
348880 - Probation/Alternatives	32,841										32,841
348924 - Juvenile Alternative Programs		2,996									2,996
348930 - State Court Facility Surcharge ($30)		14,376									14,376
348931 - Traffic Surcharge		2,519									2,519
349000 - Other Charges for Services		5,637									5,637
351100 - Judgments and Fines - As Decided by County Court Criminal		6,631									6,631
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		29,823									29,823
351500 - Judgments and Fines - As Decided by Traffic Court		18,370									18,370
351700 - Intergovernmental Radio Communication Program		3,868									3,868
351800 - 10% of Fines to Public Records Modernization Trust Fund		8,728									8,728
351900 - Judgments and Fines - Other Court Ordered		3,691									3,691
361100 - Interest	35,219	2,013									37,232
362000 - Rents and Royalties	700	115,950									116,650
364000 - Disposition of Fixed Assets	25,119										25,119
366000 - Contributions and Donations from Private Sources	300	15,492									15,792
369900 - Other Miscellaneous Revenues	31,938	146,520									178,458
381000 - Inter-Fund Group Transfers In	22,001	589,507									611,508
Grand Total	8,389,061	11,185,716									19,574,777

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	330,864										330,864
511.30 - Legislative - Operating Expenses	22,403										22,403
511.60 - Legislative - Capital Outlay	10,196										10,196
512.10 - Executive - Personnel Services	173,173										173,173
512.30 - Executive - Operating Expenses	2,865										2,865
513.10 - Financial and Administrative - Personnel Services	1,149,725										1,149,725
513.30 - Financial and Administrative - Operating Expenses	498,214	3,970									502,184
513.60 - Financial and Administrative - Capital Outlay	175,335										175,335
514.30 - Legal Counsel - Operating Expenses	25,040										25,040
515.30 - Comprehensive Planning - Operating Expenses	25,977										25,977
519.10 - Other General Government - Personnel Services	288,949										288,949
519.30 - Other General Government - Operating Expenses	319,376	17,308									336,684
521.10 - Law Enforcement - Personnel Services	1,041,090	18,735									1,059,825
521.30 - Law Enforcement - Operating Expenses	300,176	27,418									327,594
521.60 - Law Enforcement - Capital Outlay	122,333										122,333
522.10 - Fire Control - Personnel Services	7,516										7,516
522.30 - Fire Control - Operating Expenses	126,314										126,314
523.10 - Detention/Corrections - Personnel Services	313,858	14,417									328,275
523.30 - Detention/Corrections - Operating Expenses	424,874	8,426									433,300
523.60 - Detention/Corrections - Capital Outlay	669										669
524.10 - Protective Inspections - Personnel Services	49,096										49,096
524.30 - Protective Inspections - Operating Expenses	2,910										2,910
525.10 - Emergency and Disaster Relief - Personnel Services	18,196										18,196
525.30 - Emergency and Disaster Relief - Operating Expenses	24,555										24,555
526.30 - Ambulance and Rescue Services - Operating Expenses	241,912										241,912
527.30 - Medical Examiners - Operating Expenses	36,684										36,684
529.10 - Other Public Safety - Personnel Services	141,155	187,534									328,689
529.30 - Other Public Safety - Operating Expenses	7,806	87,197									95,003
529.60 - Other Public Safety - Capital Outlay	30,610	106,053									136,663
537.10 - Conservation/Resource Management - Personnel Services	81,278										81,278
537.30 - Conservation/Resource Management - Operating Expenses	8,750										8,750
538.60 - Flood Control/Stormwater Control - Capital Outlay		4,375									4,375
539.10 - Other Physical Environment - Personnel Services		33,239									33,239
539.30 - Other Physical Environment - Operating Expenses		43,791									43,791
539.60 - Other Physical Environment - Capital Outlay		36,199									36,199
541.10 - Road/Street Facilities - Personnel Services	9,664	684,782									694,446
541.30 - Road/Street Facilities - Operating Expenses	21,973	6,696,796									6,718,769
541.60 - Road/Street Facilities - Capital Outlay		709,741									709,741
542.10 - Airports - Personnel Services		58,666									58,666
542.30 - Airports - Operating Expenses		150,648									150,648
542.60 - Airports - Capital Outlay		94,496									94,496
552.10 - Industry Development - Personnel Services	12,871										12,871
552.30 - Industry Development - Operating Expenses	15,000	43,165									58,165
552.60 - Industry Development - Capital Outlay		165,759									165,759
553.10 - Veterans Services - Personnel Services	22,284										22,284
553.30 - Veterans Services - Operating Expenses	1,684										1,684
554.10 - Housing and Urban Development - Personnel Services	58,346										58,346
554.30 - Housing and Urban Development - Operating Expenses	-56,917	521,787									464,870

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
559.30 - Other Economic Development - Operating Expenses	25,000										25,000
562.10 - Health - Personnel Services	31,422										31,422
562.30 - Health - Operating Expenses	24,399										24,399
562.60 - Health - Capital Outlay	1,275										1,275
562.80 - Health - Grants and Aids	22,800										22,800
563.30 - Mental Health - Operating Expenses	600										600
564.30 - Public Assistance - Operating Expenses	301,741										301,741
569.30 - Other Human Services - Operating Expenses	800										800
571.10 - Libraries - Personnel Services		477,612									477,612
571.30 - Libraries - Operating Expenses		113,560									113,560
571.60 - Libraries - Capital Outlay		9,988									9,988
572.30 - Parks/Recreation - Operating Expenses	46,899										46,899
572.60 - Parks/Recreation - Capital Outlay	33,578	21,422									55,000
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
581.90 - Interfund Transfers Out - Other Uses	589,507	22,001									611,508
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		11,015									11,015
601.30 - Court Administration - Operating Expenses	9,479										9,479
601.60 - Court Administration - Capital Outlay	1,013										1,013
602.30 - State Attorney Administration - Operating Expenses	24,602										24,602
603.30 - Public Defender Administration - Operating Expenses	5,172										5,172
603.60 - Public Defender Administration - Capital Outlay	5,378										5,378
604.10 - Clerk of Court Administration - Personnel Services		169,901									169,901
604.30 - Clerk of Court Administration - Operating Expenses	6,029	12,047									18,076
605.30 - Judicial Support - Operating Expenses	7,775										7,775
605.60 - Judicial Support - Capital Outlay	1,013										1,013
608.10 - Jury Management - Personnel Services		5,817									5,817
608.30 - Jury Management - Operating Expenses		3,288									3,288
614.10 - Clerk of Court - Personnel Services		52,663									52,663
614.30 - Clerk of Court - Operating Expenses		2,308									2,308
634.10 - Clerk of Court - Personnel Services		18,798									18,798
634.30 - Clerk of Court - Operating Expenses		981									981
654.10 - Clerk of Court - Personnel Services	21,535	29,169									50,704
654.30 - Clerk of Court - Operating Expenses	4,825	2,133									6,958
674.10 - Clerk of Court - Personnel Services		13,625									13,625
674.30 - Clerk of Court - Operating Expenses		251									251
682.30 - Alternative Dispute Resolutions - Operating Expenses	625										625
685.30 - Guardian ad Litem - Operating Expenses	778										778
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,277									2,277
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,056									1,056
694.10 - Clerk of Court - Personnel Services		12,791									12,791
694.30 - Clerk of Court - Operating Expenses		279									279
711.10 - Courthouse Security - Personnel Services		13,071									13,071
712.30 - Courthouse Facilities - Operating Expenses		9,029									9,029
713.10 - Information Systems - Personnel Services		1,631									1,631
713.30 - Information Systems - Operating Expenses		28,422									28,422
715.30 - Legal Aid - Operating Expenses	1,842										1,842
724.10 - Clerk of Court - Personnel Services		14,485									14,485
724.30 - Clerk of Court - Operating Expenses		1,219									1,219

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
733.10 - Misdemeanor Probation - Personnel Services	43,147										43,147
733.30 - Misdemeanor Probation - Operating Expenses	3,656										3,656
744.10 - Clerk of Court - Personnel Services		13,062									13,062
744.30 - Clerk of Court - Operating Expenses		893									893
764.10 - Clerk of Court - Personnel Services		45,724									45,724
764.30 - Clerk of Court - Operating Expenses		1,710									1,710
Grand Total	7,314,194	10,826,730									18,140,924

Data Element Worksheet Report for FYE: 2017, Calhoun

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	$506,737	$512,734	$0