

### Unit Information

Unit Type: County

Year: 2013

Unit Name: Clay

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Don Moore

Title: Finance Director

Phone: (904) 269-6300

Address:

477 Houston St.  
Green Cove Springs, FL 32043

### Contact Information

Name: Mr. Donald Moore

Title: Finance Director

Phone: (904) 284-6332

Email: don.moore@co.clay.fl.us

Address:

PO Box 988  
Green Cove Springs, FL 32043

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 8/19/2014

Audit Received Date: 8/7/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$33,652,751

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/14/2014

Auditor Name: McGladrey LLP

Address:

4887 Belfort Road, Suit 201  
Jacksonville, FL 32256

### Certification

#### Chief Financial Officer

Name: Stephanie Kopelousos

Title: County Manager

#### Chairman/Elected Official

Name: Wendell Davis

Title: Chairman

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	38,182,522	20,084,439									58,266,961
312100 - Local Option Taxes		490,249	237								490,486
312300 - County Ninth-Cent Voted Fuel Tax			805,923								805,923
312410 - First Local Option Fuel Tax		3,844,883									3,844,883
312600 - Discretionary Sales Surtaxes				14,863,686							14,863,686
314100 - Utility Service Tax - Electricity	3,178,068										3,178,068
315000 - Communications Service Tax (Chapter 202)	7,165,589										7,165,589
319000 - Other General Taxes		5,829									5,829
322000 - Building Permits		1,879,371									1,879,371
323100 - Franchise Fee - Electricity		6,889									6,889
323700 - Franchise Fee - Solid Waste						858,429					858,429
324320 - Impact Fees - Commercial - Transportation				211,087							211,087
325200 - Special Assessments - Charges for Public Services	11,160	56,710									67,870
329000 - Other Permits, Fees & Special Assessments		67,270									67,270
331200 - Federal Grant - Public Safety	508,482	156,244									664,726
331490 - Federal Grant - Other Transportation				925,759							925,759
331500 - Federal Grant - Economic Environment	119,070	115,113									234,183
331620 - Federal Grant - Public Assistance		878,774									878,774
331650 - Federal Grant - Child Support Reimbursement	14,937	339,536									354,473
334200 - State Grant - Public Safety	121,128										121,128
334490 - State Grant - Other Transportation		121,528									121,528
334500 - State Grant - Economic Environment	19,286	18,999									38,285
334690 - State Grant - Other Human Services		61,878									61,878
334700 - State Grant - Culture/Recreation	1,250,000										1,250,000
334900 - State Grant - Other	35,616										35,616
335120 - State Revenue Sharing - Proceeds	4,180,191										4,180,191
335130 - State Revenue Sharing - Insurance Agents County Licenses	40,663										40,663
335140 - State Revenue Sharing - Mobile Home Licenses		13,991									13,991
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	52,867										52,867
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	8,702,505										8,702,505
335190 - State Revenue Sharing - Other General Government			803,679								803,679
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		23,335									23,335
335220 - State Revenue Sharing - Enhanced 911 Fee		855,911									855,911
335490 - State Revenue Sharing - Other Transportation		1,931,249									1,931,249
335500 - State Revenue Sharing - Economic Environment		460,901									460,901
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		2,261,889									2,261,889
337200 - Local Government Unit Grant - Public Safety	450,000										450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,575,801										1,575,801
341100 - Service Charge - Recording Fees	4,705	119,552									124,257
341150 - Public Records Modernization Trust Fund		367,167									367,167
341160 - County Portion (\$2) of \$4 Additional Service Charge		386,440									386,440
341200 - Internal Service Fund Fees and Charges							12,942,601				12,942,601

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341520 - Fees remitted to County from Sheriff	365,922										365,922
341800 - County Officer Commission and Fees	4,882,563										4,882,563
341900 - Other General Government Charges and Fees		288,751									288,751
342500 - Service Charge - Protective Inspection Fees		26,955									26,955
342600 - Service Charge - Ambulance Fees	2,929,218										2,929,218
342900 - Service Charge - Other Public Safety Charges and Fees	131,976	58,050									190,026
343400 - Service Charge - Garbage/Solid Waste						17,788,033					17,788,033
345100 - Service Charge - Housing										528,781	528,781
346400 - Service Charge - Animal Control and Shelter Fees	56,391										56,391
347900 - Service Charge - Other Culture/Recreation Charges		2,546									2,546
348110 - County Court Criminal - Filing Fees		100									100
348120 - County Court Criminal - Service Charges		4,308									4,308
348130 - County Court Criminal - Court Costs		25,131									25,131
348220 - Circuit Court Criminal - Service Charges		37,099									37,099
348230 - Circuit Court Criminal - Court Costs		37,708									37,708
348310 - County Court Civil - Filing Fees		174,175									174,175
348320 - County Court Civil - Service Charges		184									184
348410 - Circuit Court Civil - Filing Fees		152,969									152,969
348420 - Circuit Court Civil - Service Charges		66,759									66,759
348480 - Circuit Court Civil - Fees and Service Charges		14,978									14,978
348520 - Traffic Court - Service Charges		133,475									133,475
348530 - Traffic Court - Court Costs		175,381									175,381
348610 - Juvenile Court - Filing Fees		11,200									11,200
348620 - Juvenile Court - Service Charges		419									419
348710 - Probate Court - Filing Fees		28,346									28,346
348720 - Probate Court - Service Charges		600									600
348921 - Court Innovations/Local Requirements		71,804									71,804
348922 - Legal Aid		71,804									71,804
348923 - Law Library		71,804									71,804
348924 - Juvenile Alternative Programs		71,804									71,804
348930 - State Court Facility Surcharge (\$30)		563,097									563,097
348932 - Domestic Violence Surcharge	32,122										32,122
349000 - Other Charges for Services	1,561	53,144									54,705
351100 - Judgments and Fines - As Decided by County Court Criminal	914	34,803									35,717
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		106,626									106,626
351300 - Judgments and Fines - As Decided by County Court Civil	2,000										2,000
351500 - Judgments and Fines - As Decided by Traffic Court		153,876									153,876
351600 - Judgments and Fines - As Decided by Juvenile Court		180									180
351700 - Intergovernmental Radio Communication Program		120,634									120,634
351800 - 10% of Fines to Public Records Modernization Trust Fund		129,574									129,574
352000 - Fines - Library		83,601									83,601
355000 - Federal Fines and Forfeits		3,276									3,276
358200 - Sale of Contraband Property Seized by Law Enforcement		96,758									96,758
359000 - Other Judgments, Fines and Forfeits	4,921	14,396									19,317
361100 - Interest	219,754	49,003	34,296	91,044		41,541	9,953			84,593	530,184
361300 - Net Increase (Decrease) in Fair Value of Investments										-587	-587

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	137,545										137,545
364000 - Disposition of Fixed Assets	86,405	10,086		101,398							197,889
365000 - Sale of Surplus Materials and Scrap	10,978					858,593					869,571
366000 - Contributions and Donations from Private Sources	44,482			155,855							200,337
369900 - Other Miscellaneous Revenues	689,657	623,665									1,313,322
381000 - Inter-Fund Group Transfers In	13,889,404	5,033,462	9,851,356			135,759					28,909,981
Grand Total	89,321,653	43,150,678	11,495,491	16,348,829		19,682,355	12,952,554			612,787	193,564,347

## Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	299,912										299,912
511.30 - Legislative - Operating Expenses	220,612										220,612
512.10 - Executive - Personnel Services	299,596										299,596
512.30 - Executive - Operating Expenses	12,117										12,117
513.10 - Financial and Administrative - Personnel Services	8,404,684										8,404,684
513.30 - Financial and Administrative - Operating Expenses	3,409,184										3,409,184
513.60 - Financial and Administrative - Capital Outlay	199,759										199,759
514.10 - Legal Counsel - Personnel Services	442,617										442,617
514.30 - Legal Counsel - Operating Expenses	114,760										114,760
515.10 - Comprehensive Planning - Personnel Services	1,275,084										1,275,084
515.30 - Comprehensive Planning - Operating Expenses	1,242,066										1,242,066
517.70 - Debt Service Payments - Debt Service			9,851,355								9,851,355
519.10 - Other General Governmental Services - Personnel Services	2,852,895	699,514									3,552,409
519.30 - Other General Governmental Services - Operating Expenses	1,096,553	397,428					12,931,644				14,425,625
519.60 - Other General Governmental Services - Capital Outlay	194,326	10,806									205,132
521.10 - Law Enforcement - Personnel Services	23,760,966	1,661,210									25,422,176
521.30 - Law Enforcement - Operating Expenses	5,570,989	302,200									5,873,189
521.60 - Law Enforcement - Capital Outlay	1,412,290	169,340									1,581,630
522.10 - Fire Control - Personnel Services		2,909,497									2,909,497
522.30 - Fire Control - Operating Expenses		439,614									439,614
522.60 - Fire Control - Capital Outlay		163,163									163,163
523.10 - Detention and/or Corrections - Personnel Services	8,512,920	173,336									8,686,256
523.30 - Detention and/or Corrections - Operating Expenses	2,306,547	134,810									2,441,357
523.60 - Detention and/or Corrections - Capital Outlay	53,798	67,908									121,706
524.10 - Protective Inspections - Personnel Services		1,225,637									1,225,637
524.30 - Protective Inspections - Operating Expenses		596,414									596,414
524.60 - Protective Inspections - Capital Outlay		6,820									6,820
526.10 - Ambulance and Rescue Services - Personnel Services	8,665,568										8,665,568
526.30 - Ambulance and Rescue Services - Operating Expenses	1,248,957										1,248,957
526.60 - Ambulance and Rescue Services - Capital Outlay	495,452										495,452
527.30 - Medical Examiners - Operating Expenses	373,531										373,531
529.10 - Other Public Safety - Personnel Services	1,065,136	84,894									1,150,030



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.30 - Other Public Safety - Operating Expenses	297,103	478,004									775,107
529.60 - Other Public Safety - Capital Outlay	259,508	86,398									345,906
534.10 - Garbage/Solid Waste Control Services - Personnel Services						8,177,889					8,177,889
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						9,991,464					9,991,464
534.90 - Garbage/Solid Waste Control Services - Other Uses						210,526					210,526
539.10 - Other Physical Environment - Personnel Services	360,607	416,844									777,451
539.30 - Other Physical Environment - Operating Expenses	125,805	110,405									236,210
539.60 - Other Physical Environment - Capital Outlay	1,098										1,098
541.10 - Road and Street Facilities - Personnel Services		4,779,166									4,779,166
541.30 - Road and Street Facilities - Operating Expenses		3,220,069									3,220,069
541.60 - Road and Street Facilities - Capital Outlay		36,071		16,932,316							16,968,387
544.30 - Mass Transit Systems - Operating Expenses	33,056										33,056
549.10 - Other Transportation Systems/Services - Personnel Services	852,624	179,375									1,031,999
549.30 - Other Transportation Systems/Services - Operating Expenses	1,929,758	87,001									2,016,759
549.60 - Other Transportation Systems/Services - Capital Outlay	7,923										7,923
552.10 - Industry Development - Personnel Services		70,196									70,196
552.30 - Industry Development - Operating Expenses	55,949	262,008									317,957
553.10 - Veteran's Services - Personnel Services	36,967										36,967
553.30 - Veteran's Services - Operating Expenses	4,188										4,188
554.10 - Housing and Urban Development - Personnel Services		36,622									36,622
554.30 - Housing and Urban Development - Operating Expenses		1,380,516								229,120	1,609,636
559.10 - Other Economic Environment - Personnel Services	15,711										15,711
559.30 - Other Economic Environment - Operating Expenses	27,066										27,066
562.10 - Health Services - Personnel Services	52,405	210,000									262,405
562.30 - Health Services - Operating Expenses	3,211,238										3,211,238
569.10 - Other Human Services - Personnel Services	619,918										619,918
569.30 - Other Human Services - Operating Expenses	1,241,272	140,620									1,381,892
569.60 - Other Human Services - Capital Outlay	3,381										3,381
571.10 - Libraries - Personnel Services	2,038,401										2,038,401
571.30 - Libraries - Operating Expenses	413,495										413,495
572.10 - Parks and Recreation - Personnel Services	751,064										751,064
572.30 - Parks and Recreation - Operating Expenses	532,408										532,408
572.60 - Parks and Recreation - Capital Outlay	688,274										688,274
573.30 - Cultural Services - Operating Expenses		2,270									2,270
579.30 - Other Culture/Recreation - Operating Expenses	357										357
581.90 - Inter-Fund Group Transfers Out - Other Uses	771,748	15,982,566	2,304,199	9,851,468							28,909,981
601.30 - Court Administration - Operating Expenses		196,737									196,737
602.30 - State Attorney Administration - Operating Expenses	1,173										1,173
604.10 - Clerk of Court Administration - Personnel Services	953,112	2,718,935									3,672,047
604.30 - Clerk of Court Administration - Operating Expenses	76,445	246,928									323,373
604.60 - Clerk of Court Administration - Capital Outlay		7,625									7,625
611.30 - Court Administration - Circuit Criminal - Operating Expenses	2,302										2,302
689.30 - Other Circuit Court - Juvenile - Operating Expenses		3,364									3,364
713.30 - Information Systems and Technology - Operating Expenses		247,895									247,895
713.60 - Information Systems and Technology - Capital Outlay		619,683									619,683



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
719.30 - Other Operating Court Costs - Operating Expenses		209,971									209,971
Grand Total	88,894,675	40,771,860	12,155,554	26,783,784		18,379,879	12,931,644			229,120	200,146,516

Data Element Worksheet Report for FYE: 2013, Clay

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$612,787	\$229,120	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$268,867	\$933,216	\$697,789



