

Unit Information

Unit Type: County

Year: 2017

Unit Name: Clay

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Clayton Meng

Title: Finance Director

Phone: (904) 269-6332

Address:

477 Houston St.
Green Cove Springs, FL 32043

Contact Information

Name: Mr. Clayton Meng

Title: Finance Director

Phone: (904) 269-6300

Email: clayton.meng@claycountygov.com

Address:

477 Houston St.
Green Cove Springs, FL 32043

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/27/2018

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: 6/18/2018

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Dr. Suite 205A
St. Augustine Fl. 32080

Certification

Chief Financial Officer

Name: S.C. Kopelousos

Title: County Manager

Chairman/Elected Official

Name: Gavin Rollins

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,965,457	23,460,649									70,426,106
312100 - Local Option Taxes		603,897									603,897
312300 - County Ninth-Cent Voted Fuel Tax		874,458									874,458
312410 - First Local Option Fuel Tax		4,171,416									4,171,416
312600 - Discretionary Sales Surtaxes				18,194,835							18,194,835
314100 - Utility Service Tax - Electricity	3,772,645										3,772,645
315000 - Communications Service Tax (Chapter 202)	5,507,437										5,507,437
319000 - Other General Taxes		5,672									5,672
322000 - Building Permits		2,614,320									2,614,320
323100 - Franchise Fee - Electricity		7,369									7,369
323700 - Franchise Fee - Solid Waste						1,384,586					1,384,586
324210 - Impact Fees - Residential - Physical Environment				68,581							68,581
325200 - Special Assessments - Charges for Public Services	11,211	91,435									102,646
329000 - Other Permits, Fees & Special Assessments		115,278									115,278
331200 - Federal Grant - Public Safety	449,904	20,349									470,253
331620 - Federal Grant - Public Assistance		25,597									25,597
331650 - Federal Grant - Child Support Reimbursement	16,874	562,794									579,668
334100 - State Grant - General Government	34,981										34,981
334200 - State Grant - Public Safety	175,000										175,000
334490 - State Grant - Other Transportation		308,529		367,075							675,604
334690 - State Grant - Other Human Services		30,702									30,702
334700 - State Grant - Culture/Recreation	432,078										432,078
334820 - Article V Clerk of Court Trust Fund		178,078									178,078
335120 - State Revenue Sharing - Proceeds	5,291,671										5,291,671
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,240										32,240
335140 - State Revenue Sharing - Mobile Home Licenses		24,449									24,449
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	49,081										49,081
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	10,553,444										10,553,444
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	19,338	6,446									25,784
335220 - State Revenue Sharing - Enhanced 911 Fee		835,385									835,385
335490 - State Revenue Sharing - Other Transportation		3,074,460									3,074,460
335500 - State Revenue Sharing - Economic Environment		1,301,738									1,301,738
335700 - State Revenue Sharing - Culture/Recreation		2,463									2,463
337200 - Local Government Unit Grant - Public Safety	450,000										450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,858,994										1,858,994
341100 - Service Charge - Recording Fees	1,106,062	115,722									1,221,784
341150 - Public Records Modernization Trust Fund		374,148									374,148
341160 - County Portion (\$2) of \$4 Additional Service Charge		355,441									355,441
341510 - Fees remitted to County from Tax Collector	46,286										46,286
341520 - Fees remitted to County from Sheriff	353,671										353,671
341800 - County Officer Commission and Fees	8,121,360										8,121,360
341900 - Other General Government Charges and Fees	46,810	321,875									368,685
342500 - Service Charge - Protective Inspection Fees		10,250									10,250

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342600 - Service Charge - Ambulance Fees	4,131,058										4,131,058
342900 - Service Charge - Other Public Safety Charges and Fees	251,353	67,775									319,128
343400 - Service Charge - Garbage/Solid Waste	756,923					17,898,544					18,655,467
345100 - Service Charge - Housing										1,757,321	1,757,321
346400 - Service Charge - Animal Control and Shelter Fees	36,969										36,969
347100 - Service Charge - Libraries		17,771									17,771
348110 - County Court Criminal - Filing Fees		124,562									124,562
348120 - County Court Criminal - Service Charges		14,673									14,673
348130 - County Court Criminal - Court Costs		63,528									63,528
348220 - Circuit Court Criminal - Service Charges		39,465									39,465
348230 - Circuit Court Criminal - Court Costs		129,958									129,958
348310 - County Court Civil - Filing Fees		613,975									613,975
348320 - County Court Civil - Service Charges		478									478
348410 - Circuit Court Civil - Filing Fees		483,295									483,295
348420 - Circuit Court Civil - Service Charges		277,128									277,128
348480 - Circuit Court Civil - Fees and Service Charges		31,228									31,228
348520 - Traffic Court - Service Charges		233,719									233,719
348530 - Traffic Court - Court Costs		616,648									616,648
348610 - Juvenile Court - Filing Fees		8,385									8,385
348620 - Juvenile Court - Service Charges		520									520
348710 - Probate Court - Filing Fees		100,906									100,906
348720 - Probate Court - Service Charges		2,670									2,670
348921 - Court Innovations/Local Requirements		54,127									54,127
348922 - Legal Aid		54,127									54,127
348923 - Law Library		54,127									54,127
348924 - Juvenile Alternative Programs		54,127									54,127
348930 - State Court Facility Surcharge (\$30)		617,243									617,243
348932 - Domestic Violence Surcharge	33,435										33,435
349000 - Other Charges for Services	1,218	28,312									29,530
351100 - Judgments and Fines - As Decided by County Court Criminal	949	43,615									44,564
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		96,417									96,417
351300 - Judgments and Fines - As Decided by County Court Civil	2,350										2,350
351500 - Judgments and Fines - As Decided by Traffic Court		439,760									439,760
351700 - Intergovernmental Radio Communication Program		159,718									159,718
351800 - 10% of Fines to Public Records Modernization Trust Fund		153,795									153,795
351900 - Judgments and Fines - Other Court Ordered		39,567									39,567
352000 - Fines - Library		81,226									81,226
355000 - Federal Fines and Forfeits		18,179									18,179
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		53,037									53,037
358200 - Sale of Contraband Property Seized by Law Enforcement		5,979									5,979
359000 - Other Judgments, Fines and Forfeits	55,574	17,944									73,518
361100 - Interest	267,224	193,034	180,955	267,886		137,114	87,416				1,133,629
362000 - Rents and Royalties	174,579										174,579
364000 - Disposition of Fixed Assets	164			13,476							13,640
365000 - Sale of Surplus Materials and Scrap	503	2,612				431,624					434,739
366000 - Contributions and Donations from Private Sources	3,721	500									4,221

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
369900 - Other Miscellaneous Revenues	1,173,910	689,157		454,474		2,762	16,792,003				19,112,306
381000 - Inter-Fund Group Transfers In	16,757,427	3,835,921	9,460,325			114,131					30,167,804
Grand Total	109,165,151	49,012,128	9,641,280	19,366,327		19,968,761	16,879,419			1,757,321	225,790,387

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	350,995										350,995
511.30 - Legislative - Operating Expenses	195,339										195,339
511.60 - Legislative - Capital Outlay	260										260
512.10 - Executive - Personnel Services	338,958										338,958
512.30 - Executive - Operating Expenses	64,781										64,781
513.10 - Financial and Administrative - Personnel Services	11,461,957						15,063,989				26,525,946
513.30 - Financial and Administrative - Operating Expenses	9,973,223										9,973,223
513.60 - Financial and Administrative - Capital Outlay	230,436										230,436
514.10 - Legal Counsel - Personnel Services	536,260										536,260
514.30 - Legal Counsel - Operating Expenses	161,688										161,688
514.60 - Legal Counsel - Capital Outlay	824										824
515.10 - Comprehensive Planning - Personnel Services	1,260,245	810,824									2,071,069
515.30 - Comprehensive Planning - Operating Expenses	1,196,182	203,943									1,400,125
515.60 - Comprehensive Planning - Capital Outlay	11,775										11,775
516.10 - Non-Court Information Systems - Personnel Services	92,424										92,424
516.30 - Non-Court Information Systems - Operating Expenses	66,086										66,086
516.60 - Non-Court Information Systems - Capital Outlay	15,845										15,845
519.10 - Other General Government - Personnel Services	1,654,117										1,654,117
519.30 - Other General Government - Operating Expenses	3,312,776	51,449									3,364,225
519.60 - Other General Government - Capital Outlay	74,277	12,473									86,750
521.10 - Law Enforcement - Personnel Services	29,873,696	2,251,102									32,124,798
521.30 - Law Enforcement - Operating Expenses	5,455,459	166,457									5,621,916
521.60 - Law Enforcement - Capital Outlay	1,156,760	65,908									1,222,668
522.10 - Fire Control - Personnel Services		3,669,277									3,669,277
522.30 - Fire Control - Operating Expenses		462,348									462,348
522.60 - Fire Control - Capital Outlay		17,035									17,035
523.10 - Detention/Corrections - Personnel Services	9,584,994	148,026									9,733,020
523.30 - Detention/Corrections - Operating Expenses	2,204,433	66,147									2,270,580
523.60 - Detention/Corrections - Capital Outlay	55,114	10,470									65,584
526.10 - Ambulance and Rescue Services - Personnel Services	10,820,669										10,820,669
526.30 - Ambulance and Rescue Services - Operating Expenses	1,432,790										1,432,790
526.60 - Ambulance and Rescue Services - Capital Outlay	318,931										318,931
527.30 - Medical Examiners - Operating Expenses	723,500										723,500
529.10 - Other Public Safety - Personnel Services	1,359,312	1,438,266									2,797,578
529.30 - Other Public Safety - Operating Expenses	320,691	1,413,292									1,733,983
529.60 - Other Public Safety - Capital Outlay	7,576	81,261									88,837
534.10 - Garbage/Solid Waste - Personnel Services						1,490,640					1,490,640

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
534.30 - Garbage/Solid Waste - Operating Expenses						15,991,063					15,991,063
534.60 - Garbage/Solid Waste - Capital Outlay						1,485					1,485
537.10 - Conservation/Resource Management - Personnel Services	433,809	623,682									1,057,491
537.30 - Conservation/Resource Management - Operating Expenses	55,221	124,168									179,389
537.60 - Conservation/Resource Management - Capital Outlay	8,518	41,696									50,214
539.10 - Other Physical Environment - Personnel Services		147,554									147,554
539.30 - Other Physical Environment - Operating Expenses		34,112									34,112
541.10 - Road/Street Facilities - Personnel Services		4,863,966									4,863,966
541.30 - Road/Street Facilities - Operating Expenses		3,090,624									3,090,624
541.60 - Road/Street Facilities - Capital Outlay		65,616	9,460,325	15,456,525							24,982,466
544.30 - Mass Transit - Operating Expenses	73,995										73,995
545.10 - Parking Facilities - Personnel Services	789,891										789,891
545.30 - Parking Facilities - Operating Expenses	1,217,334										1,217,334
545.60 - Parking Facilities - Capital Outlay	4,729										4,729
549.30 - Other Transportation - Operating Expenses	10,396	73,562									83,958
551.30 - Employment Development - Operating Expenses	131,970										131,970
553.10 - Veterans Services - Personnel Services	54,047										54,047
553.30 - Veterans Services - Operating Expenses	1,053										1,053
554.10 - Housing and Urban Development - Personnel Services		50,106									50,106
554.30 - Housing and Urban Development - Operating Expenses		526,128								377,795	903,923
559.10 - Other Economic Development - Personnel Services		71,271									71,271
559.30 - Other Economic Development - Operating Expenses		314,146									314,146
559.60 - Other Economic Development - Capital Outlay		227									227
561.30 - Hospitals - Operating Expenses	218,875										218,875
562.10 - Health - Personnel Services	672,833										672,833
562.30 - Health - Operating Expenses	350,158	350,000									700,158
562.60 - Health - Capital Outlay	111,777										111,777
563.60 - Mental Health - Capital Outlay	63,727										63,727
564.10 - Public Assistance - Personnel Services	4,289										4,289
564.30 - Public Assistance - Operating Expenses	4,133,387	144,869									4,278,256
564.60 - Public Assistance - Capital Outlay	73,719										73,719
569.10 - Other Human Services - Personnel Services	1,447										1,447
571.10 - Libraries - Personnel Services	2,069,398										2,069,398
571.30 - Libraries - Operating Expenses	270,703	8,457									279,160
571.60 - Libraries - Capital Outlay	105,533	125,261									230,794
572.10 - Parks/Recreation - Personnel Services	958,082										958,082
572.30 - Parks/Recreation - Operating Expenses	969,376										969,376
572.60 - Parks/Recreation - Capital Outlay	983,905										983,905
573.30 - Cultural Services - Operating Expenses		2,000									2,000
575.30 - Special Facilities - Operating Expenses	1,900										1,900
581.90 - Interfund Transfers Out - Other Uses	2,680,906	18,026,573		9,460,325							30,167,804
587.90 - Clerk of Court Excess Fee Functions - Other Uses		335,672									335,672
601.30 - Court Administration - Operating Expenses		81,639									81,639
601.60 - Court Administration - Capital Outlay		35,239									35,239
603.30 - Public Defender Administration - Operating Expenses		12,147									12,147
603.60 - Public Defender Administration - Capital Outlay		14,663									14,663
604.10 - Clerk of Court Administration - Personnel Services	1,865	531,502									533,367
604.30 - Clerk of Court Administration - Operating Expenses		47,596									47,596

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.60 - Clerk of Court Administration - Capital Outlay		778									778
605.30 - Judicial Support - Operating Expenses		44,606									44,606
605.60 - Judicial Support - Capital Outlay		79,785									79,785
608.10 - Jury Management - Personnel Services		33,993									33,993
608.30 - Jury Management - Operating Expenses		26,848									26,848
614.10 - Clerk of Court - Personnel Services		401,584									401,584
614.30 - Clerk of Court - Operating Expenses		3,225									3,225
622.30 - Drug Court - Operating Expenses		242,190									242,190
634.10 - Clerk of Court - Personnel Services		208,298									208,298
634.30 - Clerk of Court - Operating Expenses		5,681									5,681
654.10 - Clerk of Court - Personnel Services		911,997									911,997
654.30 - Clerk of Court - Operating Expenses		345,153									345,153
654.60 - Clerk of Court - Capital Outlay		2,452									2,452
674.10 - Clerk of Court - Personnel Services		71,610									71,610
674.30 - Clerk of Court - Operating Expenses		327									327
685.30 - Guardian ad Litem - Operating Expenses		10,946									10,946
685.60 - Guardian ad Litem - Capital Outlay		1,472									1,472
689.10 - Other Circuit Court-Juvenile - Personnel Services	75,493										75,493
689.30 - Other Circuit Court-Juvenile - Operating Expenses	7,690	8,542									16,232
689.60 - Other Circuit Court-Juvenile - Capital Outlay	148										148
694.10 - Clerk of Court - Personnel Services		44,290									44,290
694.30 - Clerk of Court - Operating Expenses		729									729
711.10 - Courthouse Security - Personnel Services	1,048,276										1,048,276
711.30 - Courthouse Security - Operating Expenses	216,705										216,705
713.10 - Information Systems - Personnel Services		209,420									209,420
713.30 - Information Systems - Operating Expenses		248,501									248,501
713.60 - Information Systems - Capital Outlay		14,513									14,513
719.30 - Other Operating Court Costs - Operating Expenses		1,748									1,748
722.30 - State Attorney - Operating Expenses	1,788										1,788
724.10 - Clerk of Court - Personnel Services		462,062									462,062
724.30 - Clerk of Court - Operating Expenses		22,641									22,641
744.10 - Clerk of Court - Personnel Services		201,643									201,643
744.30 - Clerk of Court - Operating Expenses		4,929									4,929
764.10 - Clerk of Court - Personnel Services		278,967									278,967
764.30 - Clerk of Court - Operating Expenses		10,291									10,291
Grand Total	112,115,316	44,509,975	9,460,325	24,916,850		17,483,188	15,063,989			377,795	223,927,438

Data Element Worksheet Report for FYE: 2017, Clay

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$1,757,321	\$377,795	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,154	\$202,997	\$130,454