

Unit Information

Unit Type: County

Year: 2010

Unit Name: Baker

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Thomas A. Fraser, Sr.

Title: Clerk of Circuit Court

Phone: (904) 259-8113

Address:

339 E Macclenny Avenue
Macclenny, FL 32063-2101

Contact Information

Name: Mr. Clayton Meng, CPA, Carr, Riggs & Ingram

Title: Auditor

Phone: (352) 372-6300

Email: cmeng@cricpa.com

Address:

1301 Plantation Island Dr.
Suite 205A
St. Augustine, FL 32080

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 7/7/2011

Audit Received Date: 7/7/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$48,931,796

Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/5/2011

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Dr Ste 205 A
St Augustine, FL 32080

Certification

Chief Financial Officer

Name: Thomas A. Fraser

Title: Clerk of Courts

Chairman/Elected Official

Name: Michael R. Crews

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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,233,823	3,731,209									5,965,032
312100 - Local Option Taxes		932,923									932,923
312300 - County Ninth-Cent Voted Fuel Tax		195,214									195,214
312600 - Discretionary Sales Surtaxes	1,277,768										1,277,768
315000 - Communications Service Tax (Chapter 202)	157,192										157,192
316000 - Local Business Tax (Chapter 205)	13,740										13,740
319000 - Other General Taxes		18,564									18,564
322000 - Building Permits	49,590										49,590
323100 - Franchise Fee - Electricity	612,403										612,403
324310 - Impact Fees - Residential - Transportation		36,000									36,000
324320 - Impact Fees - Commercial - Transportation		15,322									15,322
325100 - Special Assessments - Capital Improvement		572,848									572,848
329000 - Other Permits, Fees & Special Assessments	8,365										8,365
331100 - Federal Grant - General Government		104,878									104,878
331200 - Federal Grant - Public Safety		769,882									769,882
331500 - Federal Grant - Economic Environment		729,904									729,904
333000 - Federal Payments In Lieu Of Taxes	236,291	154,658									390,949
334100 - State Grant - General Government	4,748										4,748
334200 - State Grant - Public Safety	2,650	70,226									72,876
334340 - State Grant - Garbage/Solid Waste		78,787									78,787
334490 - State Grant - Other Transportation		1,702,295									1,702,295
334500 - State Grant - Economic Environment		197,498									197,498
334620 - State Grant - Public Welfare		47,355									47,355
334700 - State Grant - Culture/Recreation	927,069										927,069
335120 - State Revenue Sharing - Proceeds	395,544										395,544
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,963										22,963
335140 - State Revenue Sharing - Mobile Home Licenses	8,288										8,288
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	2,525										2,525
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	156,000										156,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,293,811										1,293,811
335190 - State Revenue Sharing - Other General Government	1,305,215										1,305,215
335490 - State Revenue Sharing - Other Transportation		1,055,046									1,055,046
335800 - State Revenue Sharing - Clerk Allotment from JAC		649,659									649,659
337200 - Local Government Unit Grant - Public Safety		58,007									58,007
337400 - Local Government Unit Grant - Transportation		10,414									10,414
338000 - Shared Revenue From Other Local Units		62,548									62,548
341100 - Service Charge - Recording Fees	21,684	52,664									74,348
341160 - County Portion (\$2) of \$4 Additional Service Charge		27,624									27,624
341300 - Administrative Service Fees		1,382									1,382
341520 - Fees remitted to County from Sheriff		76,538									76,538
341800 - County Officer Commission and Fees		674,489									674,489
341900 - Other General Government Charges and Fees	131,052	1,167									132,219
342300 - Service Charge - Housing for Prisoners										9,229,144	9,229,144
342400 - Service Charge - Emergency Management Service Fees/Charges	408,689										408,689

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342600 - Service Charge - Ambulance Fees	460,837										460,837
342900 - Service Charge - Other Public Safety Charges and Fees		114,231									114,231
346400 - Service Charge - Animal Control and Shelter Fees	32,502										32,502
349000 - Other Charges for Services	539,365	5,458,759									5,998,124
351800 - 10% of Fines to Public Records Modernization Trust Fund		39,251									39,251
352000 - Fines - Library	5,528										5,528
356000 - State Fines and Forfeits	765	54,647									55,412
361100 - Interest	328,918	72,976									401,894
365000 - Sale of Surplus Materials and Scrap	116,830	541,557									658,387
366000 - Contributions and Donations from Private Sources	4,534										4,534
369300 - Settlements		257,257									257,257
369900 - Other Miscellaneous Revenues	231,025	85,662									316,687
381000 - Inter-Fund Group Transfers In	22,152	8,975,321									8,997,473
384000 - Debt Proceeds		1,015,272									1,015,272
389100 - Proprietary - Interest										3,850	3,850
Grand Total	11,011,866	28,642,034								9,232,994	48,886,894

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	822,603										822,603
511.30 - Legislative - Operating Expenses	429,459										429,459
512.10 - Executive - Personnel Services		212,761									212,761
512.30 - Executive - Operating Expenses		31,718									31,718
513.10 - Financial and Administrative - Personnel Services		1,147,608									1,147,608
513.30 - Financial and Administrative - Operating Expenses	1,136	323,719									324,855
513.60 - Financial and Administrative - Capital Outlay	399	39,361									39,760
514.30 - Legal Counsel - Operating Expenses	30,580										30,580
515.30 - Comprehensive Planning - Operating Expenses	10,532										10,532
517.70 - Debt Service Payments - Debt Service	412,529	1,090,191									1,502,720
519.10 - Other General Governmental Services - Personnel Services	276,706										276,706
519.30 - Other General Governmental Services - Operating Expenses	478,964	30,336									509,300
519.60 - Other General Governmental Services - Capital Outlay	7,436										7,436
521.10 - Law Enforcement - Personnel Services		2,906,101									2,906,101
521.30 - Law Enforcement - Operating Expenses		1,493,983									1,493,983
521.60 - Law Enforcement - Capital Outlay		355,224									355,224
523.10 - Detention and/or Corrections - Personnel Services		3,999,301									3,999,301
523.30 - Detention and/or Corrections - Operating Expenses										8,816,412	8,816,412
523.70 - Detention and/or Corrections - Debt Service										3,315,262	3,315,262
524.10 - Protective Inspections - Personnel Services	455,815										455,815
524.30 - Protective Inspections - Operating Expenses	69,397										69,397
524.60 - Protective Inspections - Capital Outlay	1,313										1,313

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.10 - Emergency and Disaster Relief Services - Personnel Services		85,223									85,223
525.30 - Emergency and Disaster Relief Services - Operating Expenses		97,481									97,481
525.60 - Emergency and Disaster Relief Services - Capital Outlay		1,215									1,215
526.10 - Ambulance and Rescue Services - Personnel Services	705,453										705,453
526.30 - Ambulance and Rescue Services - Operating Expenses	106,793										106,793
526.60 - Ambulance and Rescue Services - Capital Outlay	1,000										1,000
527.30 - Medical Examiners - Operating Expenses		69,337									69,337
529.10 - Other Public Safety - Personnel Services		597,527									597,527
529.30 - Other Public Safety - Operating Expenses		3,796,347									3,796,347
529.60 - Other Public Safety - Capital Outlay		198,237									198,237
534.10 - Garbage/Solid Waste Control Services - Personnel Services		72,661									72,661
535.10 - Sewer/Wastewater Services - Personnel Services		26,476									26,476
537.10 - Conservation and Resource Management - Personnel Services	83,366										83,366
537.30 - Conservation and Resource Management - Operating Expenses	38,056										38,056
539.30 - Other Physical Environment - Operating Expenses		623,691									623,691
539.60 - Other Physical Environment - Capital Outlay		1,043									1,043
541.10 - Road and Street Facilities - Personnel Services		950,903									950,903
541.30 - Road and Street Facilities - Operating Expenses		1,426,438									1,426,438
541.60 - Road and Street Facilities - Capital Outlay		1,047,503									1,047,503
549.30 - Other Transportation Systems/Services - Operating Expenses		1,499									1,499
549.60 - Other Transportation Systems/Services - Capital Outlay		2,566,828									2,566,828
552.30 - Industry Development - Operating Expenses	19,500										19,500
553.10 - Veteran's Services - Personnel Services	32,695										32,695
553.30 - Veteran's Services - Operating Expenses	3,189										3,189
554.30 - Housing and Urban Development - Operating Expenses		729,904									729,904
559.10 - Other Economic Environment - Personnel Services		29,638									29,638
559.30 - Other Economic Environment - Operating Expenses		38,037									38,037
559.60 - Other Economic Environment - Capital Outlay		-8,318									-8,318
562.10 - Health Services - Personnel Services	86,365										86,365
562.30 - Health Services - Operating Expenses	28,897										28,897
562.60 - Health Services - Capital Outlay	3,000										3,000
563.10 - Mental Health Services - Personnel Services	496,849										496,849
563.30 - Mental Health Services - Operating Expenses	46,974										46,974
564.30 - Public Assistance Services - Operating Expenses	39,078										39,078
569.30 - Other Human Services - Operating Expenses	573,984	23,991									597,975
571.10 - Libraries - Personnel Services	192,155										192,155
571.30 - Libraries - Operating Expenses	57,387										57,387
571.60 - Libraries - Capital Outlay	15,562										15,562
572.10 - Parks and Recreation - Personnel Services	90,668										90,668
572.30 - Parks and Recreation - Operating Expenses	68,811										68,811
572.60 - Parks and Recreation - Capital Outlay	48,092										48,092
579.30 - Other Culture/Recreation - Operating Expenses	5,505										5,505
579.60 - Other Culture/Recreation - Capital Outlay	164,574										164,574
581.90 - Inter-Fund Group Transfers Out - Other Uses	4,370,691	4,626,782									8,997,473
601.30 - Court Administration - Operating Expenses	105,417	50,772									156,189
601.60 - Court Administration - Capital Outlay	1,519	25,055									26,574

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses		23,669									23,669
711.10 - Courthouse Security - Personnel Services		248,779									248,779
713.60 - Information Systems and Technology - Capital Outlay		39,418									39,418
719.10 - Other Operating Court Costs - Personnel Services		484,201									484,201
719.30 - Other Operating Court Costs - Operating Expenses		133,396									133,396
Grand Total	10,382,449	29,638,036								12,131,674	52,152,159

Data Element Worksheet Report for FYE: 2010, Baker

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Baker Correctional Development Corporation	Discretely Reported	\$9,232,994	\$12,131,674	\$45,307,942

