

### Unit Information

Unit Type: County

Year: 2011

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. Kyle Gammon, Riggs & Ingram

Title: Auditor

Phone: (352) 372-6300

Email: kgammon@cricpa.com

Address:

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

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2012

Audit Received Date: 6/28/2012

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$46,747,870

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/22/2012

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

4010 NW 25th Place  
Gainesville, FL 32606

### Certification

#### Chief Financial Officer

Name: Thomas A Fraser

Title: Clerk of Courts

#### Chairman/Elected Official

Name: B Gordon Crews

Title: Board Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

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

**Revenues Report for FYE 2011**

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes   | 2,189,417 | 3,658,209       |              |                  |           |            |                  |         |       |                 | 5,847,626  |
| 312100 - Local Option Taxes   |           | 934,541         |              |                  |           |            |                  |         |       |                 | 934,541    |
| 312300 - County Ninth-Cent Voted Fuel Tax   |           | 195,480         |              |                  |           |            |                  |         |       |                 | 195,480    |
| 312600 - Discretionary Sales Surtaxes   | 1,321,942 |                 |              |                  |           |            |                  |         |       |                 | 1,321,942  |
| 315000 - Communications Service Tax (Chapter 202)   | 144,366   |                 |              |                  |           |            |                  |         |       |                 | 144,366    |
| 316000 - Local Business Tax (Chapter 205)   | 8,036     |                 |              |                  |           |            |                  |         |       |                 | 8,036      |
| 319000 - Other General Taxes  |           | 16,904          |              |                  |           |            |                  |         |       |                 | 16,904     |
| 322000 - Building Permits   | 45,752    |                 |              |                  |           |            |                  |         |       |                 | 45,752     |
| 323100 - Franchise Fee - Electricity  | 600,133   |                 |              |                  |           |            |                  |         |       |                 | 600,133    |
| 329000 - Other Permits, Fees & Special Assessments  | 7,672     | 564,403         |              |                  |           |            |                  |         |       |                 | 572,075    |
| 331200 - Federal Grant - Public Safety  | 71,418    | 161,742         |              |                  |           |            |                  |         |       |                 | 233,160    |
| 331500 - Federal Grant - Economic Environment   |           | 773,507         |              |                  |           |            |                  |         |       |                 | 773,507    |
| 333000 - Federal Payments In Lieu Of Taxes  | 265,546   | 156,409         |              |                  |           |            |                  |         |       |                 | 421,955    |
| 334100 - State Grant - General Government   | 11,852    |                 |              |                  |           |            |                  |         |       |                 | 11,852     |
| 334200 - State Grant - Public Safety  | 491,797   | 117,715         |              |                  |           |            |                  |         |       |                 | 609,512    |
| 334340 - State Grant - Garbage/Solid Waste  |           | 70,588          |              |                  |           |            |                  |         |       |                 | 70,588     |
| 334490 - State Grant - Other Transportation   |           | 5,757,905       |              |                  |           |            |                  |         |       |                 | 5,757,905  |
| 334500 - State Grant - Economic Environment   |           | 367,965         |              |                  |           |            |                  |         |       |                 | 367,965    |
| 334700 - State Grant - Culture/Recreation   | 157,888   |                 |              |                  |           |            |                  |         |       |                 | 157,888    |
| 335120 - State Revenue Sharing - Proceeds   | 411,023   |                 |              |                  |           |            |                  |         |       |                 | 411,023    |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses                                       | 30,252    |                 |              |                  |           |            |                  |         |       |                 | 30,252     |
| 335140 - State Revenue Sharing - Mobile Home Licenses   | 7,040     |                 |              |                  |           |            |                  |         |       |                 | 7,040      |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses  | 2,742     |                 |              |                  |           |            |                  |         |       |                 | 2,742      |
| 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                                   | 1,367,110 |                 |              |                  |           |            |                  |         |       |                 | 1,367,110  |
| 335190 - State Revenue Sharing - Other General Government   | 1,322,362 |                 |              |                  |           |            |                  |         |       |                 | 1,322,362  |
| 335490 - State Revenue Sharing - Other Transportation   |           | 1,054,022       |              |                  |           |            |                  |         |       |                 | 1,054,022  |
| 335800 - State Revenue Sharing - Clerk Allotment from JAC   | 721,351   |                 |              |                  |           |            |                  |         |       |                 | 721,351    |
| 337200 - Local Government Unit Grant - Public Safety  |           | 749,344         |              |                  |           |            |                  |         |       |                 | 749,344    |
| 337400 - Local Government Unit Grant - Transportation   |           | 11,099          |              |                  |           |            |                  |         |       |                 | 11,099     |
| 338000 - Shared Revenue From Other Local Units  | 57,225    |                 |              |                  |           |            |                  |         |       |                 | 57,225     |
| 341100 - Service Charge - Recording Fees  | 107,343   |                 |              |                  |           |            |                  |         |       |                 | 107,343    |
| 341160 - County Portion (\$2) of \$4 Additional Service Charge  |           | 29,366          |              |                  |           |            |                  |         |       |                 | 29,366     |
| 341300 - Administrative Service Fees  |           | 1,279           |              |                  |           |            |                  |         |       |                 | 1,279      |
| 341520 - Fees remitted to County from Sheriff   |           | 297,877         |              |                  |           |            |                  |         |       |                 | 297,877    |
| 341800 - County Officer Commission and Fees   | 345,125   |                 |              |                  |           |            |                  |         |       |                 | 345,125    |
| 341900 - Other General Government Charges and Fees  | 146,395   |                 |              |                  |           |            |                  |         |       |                 | 146,395    |
| 342200 - Service Charge - Fire Protection   |           | 21,548          |              |                  |           |            |                  |         |       |                 | 21,548     |
| 342300 - Service Charge - Housing for Prisoners   |           |                 |              |                  |           |            |                  |         |       | 13,485,741      | 13,485,741 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges                                     | 402,990   |                 |              |                  |           |            |                  |         |       |                 | 402,990    |
| 342600 - Service Charge - Ambulance Fees  | 473,885   |                 |              |                  |           |            |                  |         |       |                 | 473,885    |
| 342900 - Service Charge - Other Public Safety Charges and Fees  |           | 179,974         |              |                  |           |            |                  |         |       |                 | 179,974    |
| 346400 - Service Charge - Animal Control and Shelter Fees   | 30,841    |                 |              |                  |           |            |                  |         |       |                 | 30,841     |





| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 526.10 - Ambulance and Rescue Services - Personnel Services        | 736,544   |                 |              |                  |           |            |                  |         |       |                 | 736,544   |
| 526.30 - Ambulance and Rescue Services - Operating Expenses        | 134,774   |                 |              |                  |           |            |                  |         |       |                 | 134,774   |
| 526.60 - Ambulance and Rescue Services - Capital Outlay            | 281,172   |                 |              |                  |           |            |                  |         |       |                 | 281,172   |
| 527.30 - Medical Examiners - Operating Expenses                    |           | 85,187          |              |                  |           |            |                  |         |       |                 | 85,187    |
| 529.10 - Other Public Safety - Personnel Services                  | 492,521   | 257,097         |              |                  |           |            |                  |         |       |                 | 749,618   |
| 529.30 - Other Public Safety - Operating Expenses                  | 11,782    | 4,173,594       |              |                  |           |            |                  |         |       |                 | 4,185,376 |
| 529.60 - Other Public Safety - Capital Outlay                      |           | 41,580          |              |                  |           |            |                  |         |       |                 | 41,580    |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services |           | 72,864          |              |                  |           |            |                  |         |       |                 | 72,864    |
| 535.10 - Sewer/Wastewater Services - Personnel Services            |           | 25,072          |              |                  |           |            |                  |         |       |                 | 25,072    |
| 537.10 - Conservation and Resource Management - Personnel Services | 128,144   |                 |              |                  |           |            |                  |         |       |                 | 128,144   |
| 537.30 - Conservation and Resource Management - Operating Expenses | 47,875    |                 |              |                  |           |            |                  |         |       |                 | 47,875    |
| 539.30 - Other Physical Environment - Operating Expenses           |           | 667,333         |              |                  |           |            |                  |         |       |                 | 667,333   |
| 539.60 - Other Physical Environment - Capital Outlay               |           | 1,324           |              |                  |           |            |                  |         |       |                 | 1,324     |
| 541.10 - Road and Street Facilities - Personnel Services           |           | 1,062,903       |              |                  |           |            |                  |         |       |                 | 1,062,903 |
| 541.30 - Road and Street Facilities - Operating Expenses           |           | 1,402,349       |              |                  |           |            |                  |         |       |                 | 1,402,349 |
| 541.60 - Road and Street Facilities - Capital Outlay               |           | 218,639         |              |                  |           |            |                  |         |       |                 | 218,639   |
| 549.60 - Other Transportation Systems/Services - Capital Outlay    |           | 5,039,415       |              |                  |           |            |                  |         |       |                 | 5,039,415 |
| 552.30 - Industry Development - Operating Expenses                 | 19,500    |                 |              |                  |           |            |                  |         |       |                 | 19,500    |
| 553.10 - Veteran's Services - Personnel Services                   | 36,572    |                 |              |                  |           |            |                  |         |       |                 | 36,572    |
| 553.30 - Veteran's Services - Operating Expenses                   | 3,043     |                 |              |                  |           |            |                  |         |       |                 | 3,043     |
| 554.30 - Housing and Urban Development - Operating Expenses        |           | 732,282         |              |                  |           |            |                  |         |       |                 | 732,282   |
| 559.10 - Other Economic Environment - Personnel Services           |           | 30,815          |              |                  |           |            |                  |         |       |                 | 30,815    |
| 559.30 - Other Economic Environment - Operating Expenses           |           | 64,197          |              |                  |           |            |                  |         |       |                 | 64,197    |
| 562.10 - Health Services - Personnel Services                      | 92,731    |                 |              |                  |           |            |                  |         |       |                 | 92,731    |
| 562.30 - Health Services - Operating Expenses                      | 28,423    |                 |              |                  |           |            |                  |         |       |                 | 28,423    |
| 562.60 - Health Services - Capital Outlay                          | 88        |                 |              |                  |           |            |                  |         |       |                 | 88        |
| 563.10 - Mental Health Services - Personnel Services               | 503,034   |                 |              |                  |           |            |                  |         |       |                 | 503,034   |
| 563.30 - Mental Health Services - Operating Expenses               | 157,487   |                 |              |                  |           |            |                  |         |       |                 | 157,487   |
| 564.30 - Public Assistance Services - Operating Expenses           | 977,219   |                 |              |                  |           |            |                  |         |       |                 | 977,219   |
| 569.30 - Other Human Services - Operating Expenses                 |           | 21,234          |              |                  |           |            |                  |         |       |                 | 21,234    |
| 571.10 - Libraries - Personnel Services                            | 145,379   |                 |              |                  |           |            |                  |         |       |                 | 145,379   |
| 571.30 - Libraries - Operating Expenses                            | 104,810   |                 |              |                  |           |            |                  |         |       |                 | 104,810   |
| 572.10 - Parks and Recreation - Personnel Services                 | 85,757    |                 |              |                  |           |            |                  |         |       |                 | 85,757    |
| 572.30 - Parks and Recreation - Operating Expenses                 | 46,402    |                 |              |                  |           |            |                  |         |       |                 | 46,402    |
| 572.60 - Parks and Recreation - Capital Outlay                     | 72,316    |                 |              |                  |           |            |                  |         |       |                 | 72,316    |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses               | 4,062,149 | 4,492,353       |              |                  |           |            |                  |         |       |                 | 8,554,502 |
| 587.90 - Clerk of Court Excess Remittance - Other Uses             | 41,058    |                 |              |                  |           |            |                  |         |       |                 | 41,058    |
| 592.90 - Extraordinary Items (Loss) - Other Uses                   |           |                 |              |                  |           |            |                  |         |       | 309,833         | 309,833   |
| 601.30 - Court Administration - Operating Expenses                 | 90,552    | 81,218          |              |                  |           |            |                  |         |       |                 | 171,770   |
| 601.60 - Court Administration - Capital Outlay                     | 5,930     | 58,452          |              |                  |           |            |                  |         |       |                 | 64,382    |
| 602.30 - State Attorney Administration - Operating Expenses        | 1,157     |                 |              |                  |           |            |                  |         |       |                 | 1,157     |
| 603.30 - Public Defender Administration - Operating Expenses       | 3,033     |                 |              |                  |           |            |                  |         |       |                 | 3,033     |
| 629.30 - Other Circuit Court - Criminal Costs - Operating Expenses |           | 20,004          |              |                  |           |            |                  |         |       |                 | 20,004    |
| 711.10 - Courthouse Security - Personnel Services                  | 277,823   |                 |              |                  |           |            |                  |         |       |                 | 277,823   |
| 711.30 - Courthouse Security - Operating Expenses                  | 122,892   |                 |              |                  |           |            |                  |         |       |                 | 122,892   |
| 713.30 - Information Systems and Technology - Operating Expenses   |           | 29,135          |              |                  |           |            |                  |         |       |                 | 29,135    |
| 713.60 - Information Systems and Technology - Capital Outlay       |           | 11,649          |              |                  |           |            |                  |         |       |                 | 11,649    |



| 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 | 591,150    |                 |              |                  |           |            |                  |         |       |                 | 591,150    |
| Grand Total   | 23,352,757 | 19,591,669      |              |                  |           |            |                  |         |       | 12,436,650      | 55,381,076 |

**Data Element Worksheet Report for FYE: 2011, Baker**

**Affiliates Report for FYE 2011**

| Affiliated Entity   | Type                | Total Revenues | Total Expenditures | Total Debt   |
|---|---------------------|----------------|--------------------|--------------|
| Other Entity - Baker Correctional Development Corporation | Discretely Reported | \$13,485,979   | \$12,436,650       | \$44,507,891 |

