

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 Statutes?

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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 Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
349000 - Other Charges for Services	4,994,174	304,670									5,298,844
351800 - 10% of Fines to Public Records Modernization Trust Fund		42,835									42,835
352000 - Fines - Library	6,256										6,256
359000 - Other Judgments, Fines and Forfeits	115,736	156,306									272,042
361100 - Interest	158,272	65,559									223,831
365000 - Sale of Surplus Materials and Scrap	299,996	2,709									302,705
366000 - Contributions and Donations from Private Sources	2,121										2,121
369300 - Settlements	5,837	17									5,854
369900 - Other Miscellaneous Revenues	107,299	502,102									609,401
381000 - Inter-Fund Group Transfers In	4,299,261	4,255,241									8,554,502
384000 - Debt Proceeds	71,519										71,519
389100 - Proprietary - Interest										238	238
Grand Total	20,957,974	20,449,316								13,485,979	54,893,269

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	513,118										513,118
511.30 - Legislative - Operating Expenses	432,766										432,766
512.30 - Executive - Operating Expenses	295,572										295,572
513.10 - Financial and Administrative - Personnel Services	1,344,478										1,344,478
513.30 - Financial and Administrative - Operating Expenses	260,148										260,148
513.60 - Financial and Administrative - Capital Outlay	35,940										35,940
514.30 - Legal Counsel - Operating Expenses	27,299										27,299
515.10 - Comprehensive Planning - Personnel Services	186,905										186,905
515.30 - Comprehensive Planning - Operating Expenses	15,507										15,507
517.70 - Debt Service Payments - Debt Service	1,202,417	638,498									1,840,915
519.10 - Other General Governmental Services - Personnel Services	263,972										263,972
519.30 - Other General Governmental Services - Operating Expenses	723,812	29,057									752,869
519.60 - Other General Governmental Services - Capital Outlay	12,177										12,177
521.10 - Law Enforcement - Personnel Services	2,775,872	17,648									2,793,520
521.30 - Law Enforcement - Operating Expenses	919,800	27,393									947,193
521.60 - Law Enforcement - Capital Outlay	125,565	65,136									190,701
523.10 - Detention and/or Corrections - Personnel Services	4,374,185										4,374,185
523.30 - Detention and/or Corrections - Operating Expenses										8,835,234	8,835,234
523.70 - Detention and/or Corrections - Debt Service										3,291,583	3,291,583
524.10 - Protective Inspections - Personnel Services	475,536										475,536
524.30 - Protective Inspections - Operating Expenses	66,371										66,371
525.10 - Emergency and Disaster Relief Services - Personnel Services		96,622									96,622
525.30 - Emergency and Disaster Relief Services - Operating Expenses		100,599									100,599
525.60 - Emergency and Disaster Relief Services - Capital Outlay		28,020									28,020

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

