

### Unit Information

Unit Type: County

Year: 2010

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: CPA

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: 4/12/2011

Audit Received Date: 4/13/2011

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$53,391,833

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/15/2011

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Drive Suite 205A  
St. Augustine, FL 32090

### Certification

#### Chief Financial Officer

Name:

Title:

#### Chairman/Elected Official

Name:

Title:

Yes No

Have You Experienced a Financial Emergency in this year?

☐ ☐

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

☐ ☐

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	15,532,817	49,851,986									65,384,803
312100 - Local Option Taxes		435,719									435,719
312300 - County Ninth-Cent Voted Fuel Tax			855,389								855,389
312410 - First Local Option Fuel Tax		3,993,295									3,993,295
312600 - Discretionary Sales Surtaxes				13,497,784							13,497,784
314100 - Utility Service Tax - Electricity	3,420,107										3,420,107
315000 - Communications Service Tax (Chapter 202)	7,004,288										7,004,288
319000 - Other General Taxes		5,172	141,665								146,837
322000 - Building Permits		1,370,971									1,370,971
323700 - Franchise Fee - Solid Waste						979,192					979,192
324310 - Impact Fees - Residential - Transportation				342,363							342,363
324320 - Impact Fees - Commercial - Transportation				49,538							49,538
325200 - Special Assessments - Charges for Public Services		98,511									98,511
329000 - Other Permits, Fees & Special Assessments		75,255									75,255
331100 - Federal Grant - General Government		24,810									24,810
331200 - Federal Grant - Public Safety	351,143	844,567									1,195,710
331500 - Federal Grant - Economic Environment		2,712,281									2,712,281
331620 - Federal Grant - Public Assistance		20,929									20,929
331650 - Federal Grant - Child Support Reimbursement	1,530	300,516									302,046
331700 - Federal Grant - Culture/Recreation				100,000							100,000
334200 - State Grant - Public Safety	61,432	497,256		911,682							1,470,370
334490 - State Grant - Other Transportation		144,996									144,996
334690 - State Grant - Other Human Services		55,975									55,975
334700 - State Grant - Culture/Recreation	880,932										880,932
334900 - State Grant - Other		255,953									255,953
335120 - State Revenue Sharing - Proceeds	3,631,456										3,631,456
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,093										32,093
335140 - State Revenue Sharing - Mobile Home Licenses		18,799									18,799
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	43,212										43,212
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	8,038,742										8,038,742
335220 - State Revenue Sharing - Enhanced 911 Fee		987,489									987,489
335290 - State Revenue Sharing - Other Public Safety		19,240									19,240
335490 - State Revenue Sharing - Other Transportation		1,900,036	776,020								2,676,056
335500 - State Revenue Sharing - Economic Environment		170,978									170,978
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,341,560									3,341,560
337200 - Local Government Unit Grant - Public Safety		450,000									450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,415,496										1,415,496
341100 - Service Charge - Recording Fees	3,959	823,996									827,955
341160 - County Portion (\$2) of \$4 Additional Service Charge		323,007									323,007
341520 - Fees remitted to County from Sheriff		416,612									416,612
341550 - Fees remitted to County from Supervisor of Elections	300										300
341560 - Fees remitted to County from Property Appraiser	15	59,995									60,010
341800 - County Officer Commission and Fees		5,217,024									5,217,024

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees		686,795									686,795
342200 - Service Charge - Fire Protection		28,222									28,222
342300 - Service Charge - Housing for Prisoners		566									566
342600 - Service Charge - Ambulance Fees	2,909,170										2,909,170
342900 - Service Charge - Other Public Safety Charges and Fees		246,447									246,447
343300 - Service Charge - Water Utility	4,300										4,300
343400 - Service Charge - Garbage/Solid Waste	305,744					17,840,173					18,145,917
346400 - Service Charge - Animal Control and Shelter Fees	89,021										89,021
346900 - Service Charge - Other Human Services Charges		11,580									11,580
347900 - Service Charge - Other Culture/Recreation Charges		2,756									2,756
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		122,399									122,399
348922 - Legal Aid		70,566									70,566
348923 - Law Library		70,566									70,566
348924 - Juvenile Alternative Programs		70,566									70,566
348930 - State Court Facility Surcharge (\$30)		755,399									755,399
348931 - Traffic Surcharge		152,571									152,571
349000 - Other Charges for Services		14,808									14,808
351100 - Judgments and Fines - As Decided by County Court Criminal	1,641	294,030									295,671
351300 - Judgments and Fines - As Decided by County Court Civil		3,795									3,795
351700 - Intergovernmental Radio Communication Program		211,425									211,425
352000 - Fines - Library		88,289									88,289
355000 - Federal Fines and Forfeits		35,000									35,000
359000 - Other Judgments, Fines and Forfeits	12,737	251,940									264,677
361100 - Interest	699,445	141,286	39,186	261,182		76,937					1,218,036
362000 - Rents and Royalties	143,393										143,393
364000 - Disposition of Fixed Assets	220,000										220,000
365000 - Sale of Surplus Materials and Scrap	16,008	35,115		108,657		1,007,889					1,167,669
366000 - Contributions and Donations from Private Sources	974,901	85,871									1,060,772
369900 - Other Miscellaneous Revenues	2,023,952	578,899		129,286							2,732,137
381000 - Inter-Fund Group Transfers In	2,907,896	50,033,716	9,855,605	5,803,491							68,600,708
Grand Total	50,948,980	128,409,535	11,667,865	21,203,983		19,904,191					232,134,554

## 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	397,254										397,254
511.30 - Legislative - Operating Expenses	221,508										221,508
511.60 - Legislative - Capital Outlay	540										540
512.10 - Executive - Personnel Services	298,113										298,113
512.30 - Executive - Operating Expenses	138,708										138,708
513.10 - Financial and Administrative - Personnel Services	5,807,446	4,462,806									10,270,252
513.30 - Financial and Administrative - Operating Expenses	4,899,125	1,298,196									6,197,321



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.60 - Financial and Administrative - Capital Outlay	40,690	27,799									68,489
514.10 - Legal Counsel - Personnel Services	505,972										505,972
514.30 - Legal Counsel - Operating Expenses	149,263										149,263
515.10 - Comprehensive Planning - Personnel Services	1,497,299	914,785									2,412,084
515.30 - Comprehensive Planning - Operating Expenses	1,259,384	434,884									1,694,268
515.60 - Comprehensive Planning - Capital Outlay	2,958	769,590									772,548
516.10 - Non-Court Information Systems - Personnel Services		55,861									55,861
516.30 - Non-Court Information Systems - Operating Expenses		81,120									81,120
516.60 - Non-Court Information Systems - Capital Outlay		5,787									5,787
517.70 - Debt Service Payments - Debt Service			9,964,869								9,964,869
519.10 - Other General Governmental Services - Personnel Services	166,917	1,334,279									1,501,196
519.30 - Other General Governmental Services - Operating Expenses	97,945	941,884									1,039,829
519.60 - Other General Governmental Services - Capital Outlay		40,825									40,825
521.10 - Law Enforcement - Personnel Services		35,732,217									35,732,217
521.30 - Law Enforcement - Operating Expenses		8,015,663									8,015,663
521.60 - Law Enforcement - Capital Outlay		1,749,877									1,749,877
522.10 - Fire Control - Personnel Services		3,002,761									3,002,761
522.30 - Fire Control - Operating Expenses		375,035									375,035
522.60 - Fire Control - Capital Outlay		28,094									28,094
523.30 - Detention and/or Corrections - Operating Expenses	1,016,606										1,016,606
525.30 - Emergency and Disaster Relief Services - Operating Expenses	3,880										3,880
526.10 - Ambulance and Rescue Services - Personnel Services	8,601,848										8,601,848
526.30 - Ambulance and Rescue Services - Operating Expenses	1,028,224										1,028,224
526.60 - Ambulance and Rescue Services - Capital Outlay	180,873										180,873
527.30 - Medical Examiners - Operating Expenses	305,396										305,396
529.10 - Other Public Safety - Personnel Services	1,279,606	1,245,892									2,525,498
529.30 - Other Public Safety - Operating Expenses	311,788	86,627									398,415
529.60 - Other Public Safety - Capital Outlay	221,400	5,719									227,119
533.30 - Water Utility Services - Operating Expenses	2,699										2,699
534.10 - Garbage/Solid Waste Control Services - Personnel Services						2,155,141					2,155,141
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						15,500,316					15,500,316
537.10 - Conservation and Resource Management - Personnel Services	384,364	1,018,678									1,403,042
537.30 - Conservation and Resource Management - Operating Expenses	120,275	462,408									582,683
537.60 - Conservation and Resource Management - Capital Outlay	373	8,675									9,048
541.10 - Road and Street Facilities - Personnel Services		5,642,672									5,642,672
541.30 - Road and Street Facilities - Operating Expenses		3,468,376									3,468,376
541.60 - Road and Street Facilities - Capital Outlay		285,037		16,030,420							16,315,457
544.30 - Mass Transit Systems - Operating Expenses	33,427										33,427
545.10 - Parking Facilities - Personnel Services	1,179,111										1,179,111
545.30 - Parking Facilities - Operating Expenses	1,602,004										1,602,004
545.60 - Parking Facilities - Capital Outlay	31,813										31,813
549.30 - Other Transportation Systems/Services - Operating Expenses		132,025									132,025
551.30 - Employment Opportunity and Development - Operating Expenses	201,130										201,130
553.10 - Veteran's Services - Personnel Services	44,102										44,102



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.30 - Veteran's Services - Operating Expenses	3,588										3,588
553.60 - Veteran's Services - Capital Outlay	400										400
554.10 - Housing and Urban Development - Personnel Services		95,684									95,684
554.30 - Housing and Urban Development - Operating Expenses		696,390									696,390
554.60 - Housing and Urban Development - Capital Outlay		159,772									159,772
559.10 - Other Economic Environment - Personnel Services		70,467									70,467
559.30 - Other Economic Environment - Operating Expenses		3,098,974									3,098,974
561.30 - Hospital Services - Operating Expenses	34,980										34,980
562.10 - Health Services - Personnel Services	698,902										698,902
562.30 - Health Services - Operating Expenses	1,394,619	421,450									1,816,069
562.60 - Health Services - Capital Outlay	9,440										9,440
564.30 - Public Assistance Services - Operating Expenses	2,275,936	138,723									2,414,659
564.60 - Public Assistance Services - Capital Outlay		4,800									4,800
569.30 - Other Human Services - Operating Expenses	302,642	1,295									303,937
571.10 - Libraries - Personnel Services	2,317,106										2,317,106
571.30 - Libraries - Operating Expenses	736,633										736,633
571.60 - Libraries - Capital Outlay	438,607	17,296									455,903
572.10 - Parks and Recreation - Personnel Services	1,028,665										1,028,665
572.30 - Parks and Recreation - Operating Expenses	566,704										566,704
572.60 - Parks and Recreation - Capital Outlay	405,407										405,407
573.30 - Cultural Services - Operating Expenses		7,843									7,843
573.60 - Cultural Services - Capital Outlay		12,038									12,038
575.30 - Special Recreation Facilities - Operating Expenses	1,304										1,304
581.90 - Inter-Fund Group Transfers Out - Other Uses	8,511,199	44,232,762	1,777,585	14,079,162							68,600,708
587.30 - Clerk of Court Excess Remittance - Operating Expenses		209,768									209,768
601.30 - Court Administration - Operating Expenses		41,119									41,119
601.60 - Court Administration - Capital Outlay		1,214									1,214
602.30 - State Attorney Administration - Operating Expenses		18,283									18,283
602.60 - State Attorney Administration - Capital Outlay		23,186									23,186
603.30 - Public Defender Administration - Operating Expenses		25,948									25,948
603.60 - Public Defender Administration - Capital Outlay		9,215									9,215
604.10 - Clerk of Court Administration - Personnel Services		477,286									477,286
604.30 - Clerk of Court Administration - Operating Expenses	2,958	41,776									44,734
605.30 - Judicial Support - Operating Expenses		10,376									10,376
608.10 - Jury Management - Personnel Services		21,407									21,407
608.30 - Jury Management - Operating Expenses		32,971									32,971
611.10 - Court Administration - Circuit Criminal - Personnel Services		239,632									239,632
611.30 - Court Administration - Circuit Criminal - Operating Expenses	268	44,228									44,496
611.60 - Court Administration - Circuit Criminal - Capital Outlay	3,229										3,229
622.30 - Drug Court - Circuit Criminal - Operating Expenses		157,312									157,312
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		313,257									313,257
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		18,186									18,186
651.30 - Court Administration - Circuit Family - Operating Expenses		1,749									1,749
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		732,654									732,654
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		22,422									22,422





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		132,130									132,130
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		613									613
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses		35,387									35,387
685.60 - Guardian Ad Litem - Circuit Juvenile - Capital Outlay		1,061									1,061
689.30 - Other Circuit Court - Juvenile - Operating Expenses		4,977									4,977
694.10 - Clerk of Court Administration - Probate - Personnel Services		35,157									35,157
694.30 - Clerk of Court Administration - Probate - Operating Expenses		786									786
711.10 - Courthouse Security - Personnel Services		1,164,638									1,164,638
711.30 - Courthouse Security - Operating Expenses		9,508									9,508
713.10 - Information Systems and Technology - Personnel Services		208,413									208,413
713.30 - Information Systems and Technology - Operating Expenses		224,127									224,127
713.60 - Information Systems and Technology - Capital Outlay		28,044									28,044
719.10 - Other Operating Court Costs - Personnel Services		13,966									13,966
719.30 - Other Operating Court Costs - Operating Expenses		2,849									2,849
721.30 - Court Administration - County Criminal - Operating Expenses	529										529
721.60 - Court Administration - County Criminal - Capital Outlay	545										545
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		341,977									341,977
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		40,157									40,157
739.10 - Other County Court - Criminal Costs - Personnel Services	1,691										1,691
744.10 - Clerk of Court Administration - County Civil - Personnel Services		263,570									263,570
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		8,659									8,659
759.10 - Other County Court - Civil Costs - Personnel Services		52,452									52,452
759.30 - Other County Court - Civil Costs - Operating Expenses		3,184									3,184
764.10 - Clerk of Court Administration - Traffic - Personnel Services		336,558									336,558
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		18,083									18,083
Grand Total	50,767,393	125,953,351	11,742,454	30,109,582		17,655,457					236,228,237

Data Element Worksheet Report for FYE: 2010, Clay

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$886,721	\$401,519	
Special District - Lake Asbury Municipal Service Benefit District	Discretely Reported	\$97,136	\$49,325	\$193,559



