

### Unit Information

Unit Type: County

Year: 2011

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: 4/19/2012

Audit Received Date: 4/19/2012

Submission Type: Electronic

### Long-Term Debt Information

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

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/15/2012

Auditor Name: Carr, Riggs & Ingram, LLC

Address:  
4010 N.W. 25th Place  
Gainesville, Florida 32606  
P.O. Box 13494  
Gainesville, Florida 32604

### Certification

#### Chief Financial Officer

Name: Stephanie Kopelousos

Title: County Manager

#### Chairman/Elected Official

Name: Coug Conkey

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?

☐☐

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	11,677,990	48,270,997									59,948,987
312100 - Local Option Taxes		4,259,063									4,259,063
312300 - County Ninth-Cent Voted Fuel Tax			821,033								821,033
312600 - Discretionary Sales Surtaxes				13,675,956							13,675,956
314100 - Utility Service Tax - Electricity	3,594,741										3,594,741
315000 - Communications Service Tax (Chapter 202)	6,522,196										6,522,196
319000 - Other General Taxes		4,968	933								5,901
322000 - Building Permits		1,393,121									1,393,121
323700 - Franchise Fee - Solid Waste						860,675					860,675
324310 - Impact Fees - Residential - Transportation				228,833							228,833
324320 - Impact Fees - Commercial - Transportation				167,869							167,869
329000 - Other Permits, Fees & Special Assessments		176,698				14,253,084					14,429,782
331100 - Federal Grant - General Government	24,676										24,676
331200 - Federal Grant - Public Safety	225,205	292,350									517,555
331620 - Federal Grant - Public Assistance	5,260	1,718,236									1,723,496
331650 - Federal Grant - Child Support Reimbursement		538,398									538,398
334200 - State Grant - Public Safety	40,761	20,005		212,421							273,187
334360 - State Grant - Stormwater Management				1,258,586							1,258,586
334490 - State Grant - Other Transportation		107,143									107,143
334690 - State Grant - Other Human Services		6,028									6,028
334700 - State Grant - Culture/Recreation	1,250,000										1,250,000
335120 - State Revenue Sharing - Proceeds	3,750,743										3,750,743
335130 - State Revenue Sharing - Insurance Agents County Licenses	35,063										35,063
335140 - State Revenue Sharing - Mobile Home Licenses		15,942									15,942
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	45,392										45,392
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	8,073,039										8,073,039
335290 - State Revenue Sharing - Other Public Safety		1,043,833									1,043,833
335490 - State Revenue Sharing - Other Transportation		1,912,997	783,662								2,696,659
335500 - State Revenue Sharing - Economic Environment		361,900									361,900
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,261,774									3,261,774
337200 - Local Government Unit Grant - Public Safety		450,000									450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,700,982										1,700,982
341100 - Service Charge - Recording Fees	577,462	262,564									840,026
341160 - County Portion (\$2) of \$4 Additional Service Charge		331,570									331,570
341200 - Internal Service Fund Fees and Charges							13,511,075				13,511,075
341520 - Fees remitted to County from Sheriff		372,114									372,114
341560 - Fees remitted to County from Property Appraiser	54,624										54,624
341800 - County Officer Commission and Fees	2,380,757										2,380,757
341900 - Other General Government Charges and Fees	309,298	191,887									501,185
342300 - Service Charge - Housing for Prisoners		-271									-271
342500 - Service Charge - Protective Inspection Fees		12,132									12,132
342600 - Service Charge - Ambulance Fees	2,897,635										2,897,635
342900 - Service Charge - Other Public Safety Charges and Fees		214,917									214,917

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343300 - Service Charge - Water Utility	7,700										7,700
343400 - Service Charge - Garbage/Solid Waste	376,728					3,293,988					3,670,716
346400 - Service Charge - Animal Control and Shelter Fees	79,493										79,493
347900 - Service Charge - Other Culture/Recreation Charges		2,469									2,469
349000 - Other Charges for Services	8,675	1,426,336									1,435,011
351100 - Judgments and Fines - As Decided by County Court Criminal	4,345	125,052									129,397
351800 - 10% of Fines to Public Records Modernization Trust Fund		157,276									157,276
352000 - Fines - Library		88,287									88,287
359000 - Other Judgments, Fines and Forfeits	4,678	163,482									168,160
361100 - Interest	298,342	61,366	29,845	194,691		53,594	2,553				640,391
362000 - Rents and Royalties	137,725										137,725
364000 - Disposition of Fixed Assets		1									1
365000 - Sale of Surplus Materials and Scrap		12,216				1,265,081					1,277,297
366000 - Contributions and Donations from Private Sources	111,605	100,936		475,150							687,691
369900 - Other Miscellaneous Revenues	507,946	470,768		51,025							1,029,739
381000 - Inter-Fund Group Transfers In	42,585,847	4,183,291	9,858,905	2,650,000							59,278,043
Grand Total	87,512,158	72,009,846	11,494,378	18,914,531		19,726,422	13,513,628				223,170,963

## 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	321,806										321,806
511.30 - Legislative - Operating Expenses	221,497										221,497
512.10 - Executive - Personnel Services	348,818										348,818
512.30 - Executive - Operating Expenses	48,214										48,214
513.10 - Financial and Administrative - Personnel Services	9,776,242										9,776,242
513.30 - Financial and Administrative - Operating Expenses	2,916,572	1,901									2,918,473
513.60 - Financial and Administrative - Capital Outlay	246,811										246,811
514.10 - Legal Counsel - Personnel Services	447,446										447,446
514.30 - Legal Counsel - Operating Expenses	113,808										113,808
515.10 - Comprehensive Planning - Personnel Services	1,486,647	823,646									2,310,293
515.30 - Comprehensive Planning - Operating Expenses	1,198,115	403,744									1,601,859
515.60 - Comprehensive Planning - Capital Outlay	2,277	47,267									49,544
516.10 - Non-Court Information Systems - Personnel Services	146,194										146,194
516.30 - Non-Court Information Systems - Operating Expenses	71,858										71,858
517.70 - Debt Service Payments - Debt Service			9,858,905								9,858,905
519.10 - Other General Governmental Services - Personnel Services	1,490,108										1,490,108
519.30 - Other General Governmental Services - Operating Expenses	744,585	75,235					11,977,157				12,796,977
519.60 - Other General Governmental Services - Capital Outlay	13,125	18,368									31,493
521.10 - Law Enforcement - Personnel Services	30,625,094	4,317,073									34,942,167
521.30 - Law Enforcement - Operating Expenses	5,248,905	1,216,942									6,465,847
521.60 - Law Enforcement - Capital Outlay	1,284,731	12,925									1,297,656



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.10 - Fire Control - Personnel Services		2,932,495									2,932,495
522.30 - Fire Control - Operating Expenses		398,772									398,772
522.60 - Fire Control - Capital Outlay		29,613									29,613
523.10 - Detention and/or Corrections - Personnel Services		149,534									149,534
523.30 - Detention and/or Corrections - Operating Expenses		111,088									111,088
523.60 - Detention and/or Corrections - Capital Outlay		8,990									8,990
526.10 - Ambulance and Rescue Services - Personnel Services	8,454,062										8,454,062
526.30 - Ambulance and Rescue Services - Operating Expenses	1,043,898										1,043,898
526.60 - Ambulance and Rescue Services - Capital Outlay	145,695										145,695
527.30 - Medical Examiners - Operating Expenses		301,420									301,420
529.10 - Other Public Safety - Personnel Services	1,184,135	1,256,066									2,440,201
529.30 - Other Public Safety - Operating Expenses	1,216,140	92,931									1,309,071
529.60 - Other Public Safety - Capital Outlay	55,855	5,382									61,237
533.30 - Water Utility Services - Operating Expenses	9,305										9,305
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,996,505					1,996,505
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						15,074,592					15,074,592
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						233,580					233,580
537.10 - Conservation and Resource Management - Personnel Services	384,389	518,156									902,545
537.30 - Conservation and Resource Management - Operating Expenses	139,545	76,111									215,656
537.60 - Conservation and Resource Management - Capital Outlay	3,259										3,259
539.60 - Other Physical Environment - Capital Outlay				4,500							4,500
541.10 - Road and Street Facilities - Personnel Services		5,096,604									5,096,604
541.30 - Road and Street Facilities - Operating Expenses		3,388,172									3,388,172
541.60 - Road and Street Facilities - Capital Outlay		84,055		20,813,071							20,897,126
544.30 - Mass Transit Systems - Operating Expenses	31,927										31,927
545.10 - Parking Facilities - Personnel Services	1,151,973										1,151,973
545.30 - Parking Facilities - Operating Expenses	2,033,402										2,033,402
545.60 - Parking Facilities - Capital Outlay	64,550										64,550
549.60 - Other Transportation Systems/Services - Capital Outlay		16,770		3,024							19,794
551.30 - Employment Opportunity and Development - Operating Expenses	146,379										146,379
553.10 - Veteran's Services - Personnel Services	43,736										43,736
553.30 - Veteran's Services - Operating Expenses	3,659										3,659
554.10 - Housing and Urban Development - Personnel Services		96,069									96,069
554.30 - Housing and Urban Development - Operating Expenses		406,708									406,708
554.60 - Housing and Urban Development - Capital Outlay		250,389									250,389
559.10 - Other Economic Environment - Personnel Services		71,649									71,649
559.30 - Other Economic Environment - Operating Expenses		1,301,749									1,301,749
559.60 - Other Economic Environment - Capital Outlay		36,419									36,419
561.30 - Hospital Services - Operating Expenses	32,097										32,097
562.10 - Health Services - Personnel Services	634,857										634,857
562.30 - Health Services - Operating Expenses	1,155,938	210,000									1,365,938
562.60 - Health Services - Capital Outlay	1,454										1,454
564.30 - Public Assistance Services - Operating Expenses	2,825,085	140,797									2,965,882
569.30 - Other Human Services - Operating Expenses		131,812									131,812
571.10 - Libraries - Personnel Services	2,351,271										2,351,271
571.30 - Libraries - Operating Expenses	496,345										496,345



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
571.60 - Libraries - Capital Outlay	265,040	54,620									319,660
572.10 - Parks and Recreation - Personnel Services	852,062										852,062
572.30 - Parks and Recreation - Operating Expenses	436,829										436,829
572.60 - Parks and Recreation - Capital Outlay	931,039										931,039
573.30 - Cultural Services - Operating Expenses		2,973									2,973
575.30 - Special Recreation Facilities - Operating Expenses	5,633										5,633
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,466,760	43,785,428	1,516,950	12,508,905							59,278,043
587.90 - Clerk of Court Excess Remittance - Other Uses		35,358									35,358
601.30 - Court Administration - Operating Expenses		76,417									76,417
602.30 - State Attorney Administration - Operating Expenses	1,508	41,207									42,715
603.30 - Public Defender Administration - Operating Expenses		22,975									22,975
603.60 - Public Defender Administration - Capital Outlay		7,083									7,083
604.10 - Clerk of Court Administration - Personnel Services		183,643									183,643
604.30 - Clerk of Court Administration - Operating Expenses	2,380	71,348									73,728
605.30 - Judicial Support - Operating Expenses		16,409									16,409
605.60 - Judicial Support - Capital Outlay		1,190									1,190
608.10 - Jury Management - Personnel Services		13,380									13,380
608.30 - Jury Management - Operating Expenses		39,354									39,354
611.10 - Court Administration - Circuit Criminal - Personnel Services		303,351									303,351
611.30 - Court Administration - Circuit Criminal - Operating Expenses	70	2,206									2,276
622.30 - Drug Court - Circuit Criminal - Operating Expenses		195,603									195,603
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		451,423									451,423
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		14,861									14,861
651.30 - Court Administration - Circuit Family - Operating Expenses		209									209
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		616,093									616,093
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		182,575									182,575
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		5,260									5,260
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		106,171									106,171
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		152									152
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	128	21,292									21,420
689.30 - Other Circuit Court - Juvenile - Operating Expenses		5,028									5,028
694.10 - Clerk of Court Administration - Probate - Personnel Services		51,602									51,602
694.30 - Clerk of Court Administration - Probate - Operating Expenses		651									651
711.10 - Courthouse Security - Personnel Services	1,026,936										1,026,936
711.30 - Courthouse Security - Operating Expenses	12,889										12,889
713.10 - Information Systems and Technology - Personnel Services		145,307									145,307
713.30 - Information Systems and Technology - Operating Expenses		377,999									377,999
713.60 - Information Systems and Technology - Capital Outlay		28,978									28,978
719.10 - Other Operating Court Costs - Personnel Services		7,742									7,742
719.30 - Other Operating Court Costs - Operating Expenses		1,187									1,187
721.30 - Court Administration - County Criminal - Operating Expenses	2,970										2,970
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		439,263									439,263





Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses			30,562									30,562
744.10 - Clerk of Court Administration - County Civil - Personnel Services			332,473									332,473
744.30 - Clerk of Court Administration - County Civil - Operating Expenses			11,963									11,963
759.10 - Other County Court - Civil Costs - Personnel Services		70,347										70,347
759.30 - Other County Court - Civil Costs - Operating Expenses		3,238										3,238
764.10 - Clerk of Court Administration - Traffic - Personnel Services			426,631									426,631
764.30 - Clerk of Court Administration - Traffic - Operating Expenses			12,869									12,869
	Grand Total	85,741,058	71,850,268	11,375,855	33,329,500		17,304,677	11,977,157				231,578,515

Data Element Worksheet Report for FYE: 2011, Clay

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$307,537	\$369,410	\$0
Special District - Lake Asbury Municipal Service Benefit District	Discretely Reported	\$262,056	\$68,395	\$158,072

