

### Unit Information

Unit Type: County

Year: 2014

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: Finance Director

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: 4/3/2015

Audit Received Date: 4/3/2015

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$25,826,834

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/12/2015

Auditor Name: McGladrey LLP

Address:

4887 Belfort Road, Suit 201  
Jacksonville, FL 32256

### Certification

#### Chief Financial Officer

Name: S.C. Kopelousos

Title: County Manager

#### Chairman/Elected Official

Name: Diane Hutchins

Title: Chairperson

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	39,009,654	20,410,407									59,420,061
312100 - Local Option Taxes		529,187									529,187
312300 - County Ninth-Cent Voted Fuel Tax		831,478									831,478
312420 - Second Local Option Fuel Tax		4,782,405									4,782,405
312600 - Discretionary Sales Surtaxes				15,510,145							15,510,145
314100 - Utility Service Tax - Electricity	3,674,244										3,674,244
315000 - Communications Service Tax (Chapter 202)	6,487,096										6,487,096
319000 - Other General Taxes		4,754	197								4,951
322000 - Building Permits		1,691,242									1,691,242
323100 - Franchise Fee - Electricity		7,470									7,470
323700 - Franchise Fee - Solid Waste						1,073,810					1,073,810
325200 - Special Assessments - Charges for Public Services		87,319									87,319
329000 - Other Permits, Fees & Special Assessments		80,783									80,783
331200 - Federal Grant - Public Safety	1,026,033	175,671									1,201,704
331490 - Federal Grant - Other Transportation				181,723							181,723
331500 - Federal Grant - Economic Environment		407,729									407,729
331620 - Federal Grant - Public Assistance		223,752									223,752
331650 - Federal Grant - Child Support Reimbursement	16,461	499,443									515,904
334490 - State Grant - Other Transportation		132,459									132,459
334500 - State Grant - Economic Environment		48,106									48,106
334690 - State Grant - Other Human Services		13,916									13,916
334700 - State Grant - Culture/Recreation	532,507										532,507
334820 - Article V Clerk of Court Trust Fund		56,530									56,530
334900 - State Grant - Other	22,234										22,234
335120 - State Revenue Sharing - Proceeds	4,449,427										4,449,427
335130 - State Revenue Sharing - Insurance Agents County Licenses	38,461										38,461
335140 - State Revenue Sharing - Mobile Home Licenses		13,299									13,299
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	48,210										48,210
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	9,015,776										9,015,776
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		22,973									22,973
335220 - State Revenue Sharing - Enhanced 911 Fee		926,762									926,762
335490 - State Revenue Sharing - Other Transportation		1,999,484									1,999,484
335500 - State Revenue Sharing - Economic Environment		450,308									450,308
337200 - Local Government Unit Grant - Public Safety	450,000										450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,583,665										1,583,665
341100 - Service Charge - Recording Fees	4,564	89,259									93,823
341150 - Public Records Modernization Trust Fund		267,720									267,720
341160 - County Portion (\$2) of \$4 Additional Service Charge		281,810									281,810
341200 - Internal Service Fund Fees and Charges							14,552,157				14,552,157
341520 - Fees remitted to County from Sheriff	377,750										377,750
341800 - County Officer Commission and Fees	2,655,792										2,655,792
341900 - Other General Government Charges and Fees	57,268	307,490									364,758
342500 - Service Charge - Protective Inspection Fees		5,300									5,300

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342600 - Service Charge - Ambulance Fees	3,246,115										3,246,115
342900 - Service Charge - Other Public Safety Charges and Fees	157,313	74,095									231,408
343400 - Service Charge - Garbage/Solid Waste	1,160,459					17,957,822					19,118,281
345100 - Service Charge - Housing										396,701	396,701
346400 - Service Charge - Animal Control and Shelter Fees	44,415										44,415
346900 - Service Charge - Other Human Services Charges	250										250
347900 - Service Charge - Other Culture/Recreation Charges		2,170									2,170
348110 - County Court Criminal - Filing Fees		373									373
348120 - County Court Criminal - Service Charges		20,906									20,906
348130 - County Court Criminal - Court Costs		96,663									96,663
348220 - Circuit Court Criminal - Service Charges		40,036									40,036
348230 - Circuit Court Criminal - Court Costs		173,846									173,846
348310 - County Court Civil - Filing Fees		513,597									513,597
348320 - County Court Civil - Service Charges		382									382
348410 - Circuit Court Civil - Filing Fees		491,242									491,242
348420 - Circuit Court Civil - Service Charges		333,408									333,408
348480 - Circuit Court Civil - Fees and Service Charges		40,622									40,622
348520 - Traffic Court - Service Charges		242,606									242,606
348530 - Traffic Court - Court Costs		586,284									586,284
348610 - Juvenile Court - Filing Fees		46,475									46,475
348620 - Juvenile Court - Service Charges		538									538
348710 - Probate Court - Filing Fees		89,865									89,865
348720 - Probate Court - Service Charges		2,025									2,025
348921 - Court Innovations/Local Requirements		78,601									78,601
348922 - Legal Aid		78,601									78,601
348923 - Law Library		78,601									78,601
348924 - Juvenile Alternative Programs		78,601									78,601
348930 - State Court Facility Surcharge (\$30)		563,831									563,831
348932 - Domestic Violence Surcharge	36,570										36,570
349000 - Other Charges for Services	1,016,831	248,218									1,265,049
351100 - Judgments and Fines - As Decided by County Court Criminal	1,102	86,283									87,385
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		125,931									125,931
351300 - Judgments and Fines - As Decided by County Court Civil	950										950
351500 - Judgments and Fines - As Decided by Traffic Court		479,330									479,330
351600 - Judgments and Fines - As Decided by Juvenile Court		240									240
351700 - Intergovernmental Radio Communication Program		118,988									118,988
351800 - 10% of Fines to Public Records Modernization Trust Fund		132,678									132,678
352000 - Fines - Library		97,553									97,553
355000 - Federal Fines and Forfeits		58,382									58,382
358200 - Sale of Contraband Property Seized by Law Enforcement		237,838									237,838
359000 - Other Judgments, Fines and Forfeits	2,604	5,712									8,316
361100 - Interest	50,167	32,542	25,953	51,370		23,961	6,515			14,528	205,036
362000 - Rents and Royalties	198,981										198,981
364000 - Disposition of Fixed Assets	106,044	4,557		97,046		1,116					208,763
365000 - Sale of Surplus Materials and Scrap	32,801	5,934				838,201					876,936
366000 - Contributions and Donations from Private Sources	70,162										70,162

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
369900 - Other Miscellaneous Revenues	779,628	982,140		867		2,053					1,764,688
381000 - Inter-Fund Group Transfers In	14,805,878	3,405,912	9,463,326			140,862					27,815,978
Grand Total	91,382,662	44,002,662	9,489,476	15,841,151		20,037,825	14,558,672			411,229	195,723,677

## Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	334,124										334,124
511.30 - Legislative - Operating Expenses	223,944										223,944
512.10 - Executive - Personnel Services	320,724										320,724
512.30 - Executive - Operating Expenses	61,117										61,117
513.10 - Financial and Administrative - Personnel Services	8,582,645										8,582,645
513.30 - Financial and Administrative - Operating Expenses	3,427,866										3,427,866
513.60 - Financial and Administrative - Capital Outlay	177,948										177,948
514.10 - Legal Counsel - Personnel Services	478,349										478,349
514.30 - Legal Counsel - Operating Expenses	152,536										152,536
515.10 - Comprehensive Planning - Personnel Services	1,353,871										1,353,871
515.30 - Comprehensive Planning - Operating Expenses	1,203,466										1,203,466
515.60 - Comprehensive Planning - Capital Outlay	29,338										29,338
517.70 - Debt Service Payments - Debt Service			9,463,324								9,463,324
519.10 - Other General Government - Personnel Services	2,481,564	676,686									3,158,250
519.30 - Other General Government - Operating Expenses	1,039,926	264,650					12,784,256				14,088,832
519.60 - Other General Government - Capital Outlay	73,335	47,112									120,447
521.10 - Law Enforcement - Personnel Services	26,479,893	1,962,522									28,442,415
521.30 - Law Enforcement - Operating Expenses	5,608,507	300,665									5,909,172
521.60 - Law Enforcement - Capital Outlay	1,287,074	212,202									1,499,276
522.10 - Fire Control - Personnel Services		3,736,806									3,736,806
523.10 - Detention/Corrections - Personnel Services	7,725,439	191,368									7,916,807
523.30 - Detention/Corrections - Operating Expenses	1,796,811	99,734									1,896,545
523.60 - Detention/Corrections - Capital Outlay	29,711	18,010									47,721
524.10 - Protective Inspections - Personnel Services		1,820,178									1,820,178
526.10 - Ambulance and Rescue Services - Personnel Services	9,435,090										9,435,090
526.30 - Ambulance and Rescue Services - Operating Expenses	1,255,144										1,255,144
526.60 - Ambulance and Rescue Services - Capital Outlay	550,726										550,726
527.30 - Medical Examiners - Operating Expenses	317,157										317,157
529.10 - Other Public Safety - Personnel Services	1,140,103	111,458									1,251,561
529.30 - Other Public Safety - Operating Expenses	327,079	843,904									1,170,983
529.60 - Other Public Safety - Capital Outlay	71,256	436,303									507,559
534.10 - Garbage/Solid Waste - Personnel Services						8,471,248					8,471,248
534.30 - Garbage/Solid Waste - Operating Expenses						10,074,655					10,074,655
539.10 - Other Physical Environment - Personnel Services	372,668	538,183									910,851
539.30 - Other Physical Environment - Operating Expenses	70,118	97,169									167,287
539.60 - Other Physical Environment - Capital Outlay	9,354	10,264									19,618
541.10 - Road/Street Facilities - Personnel Services		8,750,764		6,364,835							15,115,599



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
544.30 - Mass Transit - Operating Expenses	47,155										47,155
549.10 - Other Transportation - Personnel Services	891,895	168,822									1,060,717
549.30 - Other Transportation - Operating Expenses	1,970,059	64,374									2,034,433
549.60 - Other Transportation - Capital Outlay				550,000							550,000
552.10 - Industry Development - Personnel Services		74,418									74,418
552.30 - Industry Development - Operating Expenses	66,563	418,361									484,924
553.10 - Veterans Services - Personnel Services	53,980										53,980
553.30 - Veterans Services - Operating Expenses	5,207										5,207
554.30 - Housing and Urban Development - Operating Expenses		801,437								247,215	1,048,652
559.10 - Other Economic Development - Personnel Services	7,997										7,997
559.30 - Other Economic Development - Operating Expenses	25,889										25,889
562.10 - Health - Personnel Services	55,286	299,924									355,210
562.30 - Health - Operating Expenses	2,915,022										2,915,022
562.60 - Health - Capital Outlay	46,008										46,008
569.10 - Other Human Services - Personnel Services	673,763										673,763
569.30 - Other Human Services - Operating Expenses	1,257,049	140,620									1,397,669
569.60 - Other Human Services - Capital Outlay	12,280										12,280
571.10 - Libraries - Personnel Services	1,966,316										1,966,316
571.30 - Libraries - Operating Expenses	249,757	312,760									562,517
572.10 - Parks/Recreation - Personnel Services	881,905										881,905
572.30 - Parks/Recreation - Operating Expenses	779,523										779,523
572.60 - Parks/Recreation - Capital Outlay	39,384										39,384
573.30 - Cultural Services - Operating Expenses		3,015									3,015
579.60 - Other Culture/Recreation - Capital Outlay	3,096										3,096
581.90 - Interfund Transfers Out - Other Uses	2,058,506	16,156,960	137,171	9,463,333							27,815,970
602.30 - State Attorney Administration - Operating Expenses	1,733										1,733
604.10 - Clerk of Court Administration - Personnel Services	1,061,142	3,373,896									4,435,038
604.30 - Clerk of Court Administration - Operating Expenses	217,226	346,513									563,739
604.60 - Clerk of Court Administration - Capital Outlay		9,263									9,263
611.30 - Court Administration - Operating Expenses	879										879
685.30 - Guardian ad Litem - Operating Expenses		8,719									8,719
713.30 - Information Systems - Operating Expenses		722,343									722,343
719.30 - Other Operating Court Costs - Operating Expenses		528,757									528,757
Grand Total	91,704,503	43,548,160	9,600,495	16,378,168		18,545,903	12,784,256			247,215	192,808,700

## Data Element Worksheet Report for FYE: 2014, Clay

## Affiliates Report for FYE 2014



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$411,229	\$247,215	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,715	\$291,570	\$540,693