

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 |