

### Unit Information

Unit Type: County

Year: 2015

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: 6/30/2016

Audit Received Date: 6/30/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$19,848,053

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/28/2016

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Drive; Suite 205A  
St Augustine, FL 32080

### Certification

#### Chief Financial Officer

Name: Stephanie Kopelousos

Title: County Manager

#### Chairman/Elected Official

Name: Diane Hutchins

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?

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	42,677,756	21,291,926									63,969,682
312100 - Local Option Taxes		590,018									590,018
312300 - County Ninth-Cent Voted Fuel Tax		868,528									868,528
312410 - First Local Option Fuel Tax		4,148,440									4,148,440
312600 - Discretionary Sales Surtaxes				16,480,100							16,480,100
314100 - Utility Service Tax - Electricity	3,915,622										3,915,622
315000 - Communications Service Tax (Chapter 202)	6,348,358										6,348,358
319000 - Other General Taxes		5,046									5,046
322000 - Building Permits		2,383,411									2,383,411
323100 - Franchise Fee - Electricity		8,089									8,089
323700 - Franchise Fee - Solid Waste						943,251					943,251
324210 - Impact Fees - Residential - Physical Environment				22,493							22,493
324220 - Impact Fees - Commercial - Physical Environment				20,203							20,203
324320 - Impact Fees - Commercial - Transportation				42,763							42,763
325200 - Special Assessments - Charges for Public Services	11,186	93,838				14,546,379					14,651,403
329000 - Other Permits, Fees & Special Assessments		107,759									107,759
331100 - Federal Grant - General Government	33,348										33,348
331200 - Federal Grant - Public Safety	1,503,922	299,608									1,803,530
331500 - Federal Grant - Economic Environment		216,483		52,300							268,783
331620 - Federal Grant - Public Assistance		68,396									68,396
331650 - Federal Grant - Child Support Reimbursement	18,773	528,252									547,025
334200 - State Grant - Public Safety	32,571										32,571
334490 - State Grant - Other Transportation		142,075									142,075
334500 - State Grant - Economic Environment		55,327									55,327
334690 - State Grant - Other Human Services		35,244									35,244
334700 - State Grant - Culture/Recreation	384,379										384,379
334820 - Article V Clerk of Court Trust Fund		31,381									31,381
335120 - State Revenue Sharing - Proceeds	4,822,899										4,822,899
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,065										39,065
335140 - State Revenue Sharing - Mobile Home Licenses		15,172									15,172
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	51,773										51,773
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	9,609,534										9,609,534
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		27,013									27,013
335220 - State Revenue Sharing - Enhanced 911 Fee		788,744									788,744
335490 - State Revenue Sharing - Other Transportation		2,903,922									2,903,922
335500 - State Revenue Sharing - Economic Environment		510,352									510,352
335700 - State Revenue Sharing - Culture/Recreation		2,145									2,145
337200 - Local Government Unit Grant - Public Safety	450,000										450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,709,750										1,709,750
341100 - Service Charge - Recording Fees	1,076,372	102,319									1,178,691
341150 - Public Records Modernization Trust Fund		328,652									328,652
341160 - County Portion (\$2) of \$4 Additional Service Charge		312,231									312,231
341510 - Fees remitted to County from Tax Collector	48,656										48,656

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341520 - Fees remitted to County from Sheriff	356,157										356,157
341800 - County Officer Commission and Fees	2,407,834										2,407,834
341900 - Other General Government Charges and Fees	45,694	314,283									359,977
342500 - Service Charge - Protective Inspection Fees		5,450									5,450
342600 - Service Charge - Ambulance Fees	3,722,756										3,722,756
342900 - Service Charge - Other Public Safety Charges and Fees	216,694	101,580									318,274
343400 - Service Charge - Garbage/Solid Waste	1,139,500					3,962,443					5,101,943
345100 - Service Charge - Housing										336,923	336,923
346400 - Service Charge - Animal Control and Shelter Fees	46,196										46,196
346900 - Service Charge - Other Human Services Charges	250										250
348120 - County Court Criminal - Service Charges		181,457									181,457
348130 - County Court Criminal - Court Costs		78,012									78,012
348220 - Circuit Court Criminal - Service Charges		38,731									38,731
348230 - Circuit Court Criminal - Court Costs		177,572									177,572
348310 - County Court Civil - Filing Fees		522,267									522,267
348320 - County Court Civil - Service Charges		480									480
348410 - Circuit Court Civil - Filing Fees		442,847									442,847
348420 - Circuit Court Civil - Service Charges		352,499									352,499
348480 - Circuit Court Civil - Fees and Service Charges		49,770									49,770
348520 - Traffic Court - Service Charges		231,923									231,923
348530 - Traffic Court - Court Costs		565,554									565,554
348610 - Juvenile Court - Filing Fees		57,553									57,553
348620 - Juvenile Court - Service Charges		535									535
348630 - Juvenile Court - Court Costs		128									128
348710 - Probate Court - Filing Fees		99,030									99,030
348720 - Probate Court - Service Charges		3,516									3,516
348921 - Court Innovations/Local Requirements		66,473									66,473
348922 - Legal Aid		66,473									66,473
348923 - Law Library		66,473									66,473
348924 - Juvenile Alternative Programs		66,473									66,473
348930 - State Court Facility Surcharge (\$30)		554,246									554,246
348932 - Domestic Violence Surcharge	43,039										43,039
349000 - Other Charges for Services	3,203	36,404									39,607
351100 - Judgments and Fines - As Decided by County Court Criminal	1,930	102,249									104,179
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		115,863									115,863
351300 - Judgments and Fines - As Decided by County Court Civil	750										750
351500 - Judgments and Fines - As Decided by Traffic Court		427,603									427,603
351600 - Judgments and Fines - As Decided by Juvenile Court		60									60
351700 - Intergovernmental Radio Communication Program				131,756							131,756
351800 - 10% of Fines to Public Records Modernization Trust Fund		131,500									131,500
352000 - Fines - Library		92,716									92,716
358200 - Sale of Contraband Property Seized by Law Enforcement		230,349									230,349
359000 - Other Judgments, Fines and Forfeits	16,859	206									17,065
361100 - Interest	99,089	29,234	32,149	51,491		25,695	8,512			23,876	270,046
362000 - Rents and Royalties	183,492										183,492
364000 - Disposition of Fixed Assets	45,198	50,407		55,329		837					151,771

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
365000 - Sale of Surplus Materials and Scrap	5,154	3,913				457,830					466,897
366000 - Contributions and Donations from Private Sources	61,148	1,000									62,148
369900 - Other Miscellaneous Revenues	1,175,828	861,206		138		2,299	15,807,684				17,847,155
381000 - Inter-Fund Group Transfers In	15,214,020	2,386,441	9,459,326	197,108		116,648					27,373,543
Grand Total	97,742,005	44,376,847	9,491,475	17,053,681		20,055,382	15,816,196			360,799	204,896,385

## Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	341,275										341,275
511.30 - Legislative - Operating Expenses	217,667										217,667
512.10 - Executive - Personnel Services	350,704										350,704
512.30 - Executive - Operating Expenses	90,140										90,140
513.10 - Financial and Administrative - Personnel Services	10,201,129						14,294,448				24,495,577
513.30 - Financial and Administrative - Operating Expenses	4,053,778										4,053,778
513.60 - Financial and Administrative - Capital Outlay	205,099										205,099
514.10 - Legal Counsel - Personnel Services	499,113										499,113
514.30 - Legal Counsel - Operating Expenses	166,755										166,755
515.10 - Comprehensive Planning - Personnel Services	1,401,972	609,313									2,011,285
515.30 - Comprehensive Planning - Operating Expenses	1,041,805	146,314									1,188,119
515.60 - Comprehensive Planning - Capital Outlay	8,537	1,417									9,954
516.10 - Non-Court Information Systems - Personnel Services	94,389										94,389
516.30 - Non-Court Information Systems - Operating Expenses	18,092										18,092
516.60 - Non-Court Information Systems - Capital Outlay	25,526										25,526
519.10 - Other General Government - Personnel Services	1,373,616										1,373,616
519.30 - Other General Government - Operating Expenses	949,900	90,183									1,040,083
519.60 - Other General Government - Capital Outlay	32,347										32,347
521.10 - Law Enforcement - Personnel Services	27,395,270	2,107,365									29,502,635
521.30 - Law Enforcement - Operating Expenses	5,348,041	267,171									5,615,212
521.60 - Law Enforcement - Capital Outlay	1,454,992	334,635									1,789,627
522.10 - Fire Control - Personnel Services		3,575,794									3,575,794
522.30 - Fire Control - Operating Expenses		428,846									428,846
522.60 - Fire Control - Capital Outlay		302,674									302,674
523.10 - Detention/Corrections - Personnel Services	8,130,507	195,260									8,325,767
523.30 - Detention/Corrections - Operating Expenses	2,309,383	112,033									2,421,416
523.60 - Detention/Corrections - Capital Outlay	53,933	7,658									61,591
526.10 - Ambulance and Rescue Services - Personnel Services	10,518,038										10,518,038
526.30 - Ambulance and Rescue Services - Operating Expenses	1,447,093										1,447,093
526.60 - Ambulance and Rescue Services - Capital Outlay	1,291,477										1,291,477
527.30 - Medical Examiners - Operating Expenses	494,200										494,200
529.10 - Other Public Safety - Personnel Services	1,218,239	1,378,693									2,596,932
529.30 - Other Public Safety - Operating Expenses	887,342	1,048,971		69,226							2,005,539
529.60 - Other Public Safety - Capital Outlay	6,212	8,371		79,300							93,883
534.10 - Garbage/Solid Waste - Personnel Services						1,397,966					1,397,966



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
534.30 - Garbage/Solid Waste - Operating Expenses						16,141,670					16,141,670
534.60 - Garbage/Solid Waste - Capital Outlay						2,357					2,357
537.10 - Conservation/Resource Management - Personnel Services	372,380	566,019									938,399
537.30 - Conservation/Resource Management - Operating Expenses	44,986	72,038									117,024
537.60 - Conservation/Resource Management - Capital Outlay	6,815	9,436									16,251
539.10 - Other Physical Environment - Personnel Services		169,763									169,763
539.30 - Other Physical Environment - Operating Expenses		72,798									72,798
541.10 - Road/Street Facilities - Personnel Services		4,649,147									4,649,147
541.30 - Road/Street Facilities - Operating Expenses		3,438,424									3,438,424
541.60 - Road/Street Facilities - Capital Outlay		15,864	9,459,325	5,940,733							15,415,922
544.30 - Mass Transit - Operating Expenses	51,359										51,359
545.10 - Parking Facilities - Personnel Services	833,500										833,500
545.30 - Parking Facilities - Operating Expenses	1,344,983										1,344,983
545.60 - Parking Facilities - Capital Outlay	8,505										8,505
549.30 - Other Transportation - Operating Expenses	10,400										10,400
551.30 - Employment Development - Operating Expenses	73,674										73,674
553.10 - Veterans Services - Personnel Services	47,998										47,998
553.30 - Veterans Services - Operating Expenses	4,855										4,855
553.60 - Veterans Services - Capital Outlay	144										144
554.10 - Housing and Urban Development - Personnel Services		43,054									43,054
554.30 - Housing and Urban Development - Operating Expenses		639,332								336,923	976,255
554.60 - Housing and Urban Development - Capital Outlay		4,549									4,549
559.10 - Other Economic Development - Personnel Services		80,392									80,392
559.30 - Other Economic Development - Operating Expenses		326,265									326,265
559.60 - Other Economic Development - Capital Outlay		192									192
561.30 - Hospitals - Operating Expenses	25,220										25,220
562.10 - Health - Personnel Services	674,456										674,456
562.30 - Health - Operating Expenses	369,769	299,924									669,693
562.60 - Health - Capital Outlay	65,911										65,911
564.10 - Public Assistance - Personnel Services	56,506										56,506
564.30 - Public Assistance - Operating Expenses	3,956,055	140,619									4,096,674
571.10 - Libraries - Personnel Services	1,951,243										1,951,243
571.30 - Libraries - Operating Expenses	277,209										277,209
571.60 - Libraries - Capital Outlay	46,909	153,284									200,193
572.10 - Parks/Recreation - Personnel Services	877,282										877,282
572.30 - Parks/Recreation - Operating Expenses	918,739										918,739
572.60 - Parks/Recreation - Capital Outlay	34,928										34,928
573.30 - Cultural Services - Operating Expenses		10,237									10,237
573.60 - Cultural Services - Capital Outlay		23,565									23,565
575.30 - Special Facilities - Operating Expenses	3,775										3,775
581.90 - Interfund Transfers Out - Other Uses	1,212,285	16,561,734	199	9,599,325							27,373,543
601.30 - Court Administration - Operating Expenses		154,019									154,019
601.60 - Court Administration - Capital Outlay		13,025									13,025
603.30 - Public Defender Administration - Operating Expenses		8,753									8,753
603.60 - Public Defender Administration - Capital Outlay		22,499									22,499
604.10 - Clerk of Court Administration - Personnel Services	1,589	644,225									645,814
604.30 - Clerk of Court Administration - Operating Expenses	-1	177,854									177,853
604.60 - Clerk of Court Administration - Capital Outlay		2,981									2,981



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
605.30 - Judicial Support - Operating Expenses		50,134									50,134
605.60 - Judicial Support - Capital Outlay		9,799									9,799
608.10 - Jury Management - Personnel Services		42,708									42,708
608.30 - Jury Management - Operating Expenses		33,054									33,054
614.10 - Clerk of Court - Personnel Services		447,522									447,522
614.30 - Clerk of Court - Operating Expenses		10,437									10,437
614.60 - Clerk of Court - Capital Outlay		1,022									1,022
622.30 - Drug Court - Operating Expenses		321,853									321,853
634.10 - Clerk of Court - Personnel Services		317,494									317,494
634.30 - Clerk of Court - Operating Expenses		18,561									18,561
654.10 - Clerk of Court - Personnel Services		872,252									872,252
654.30 - Clerk of Court - Operating Expenses		26,064									26,064
654.60 - Clerk of Court - Capital Outlay		2,044									2,044
674.10 - Clerk of Court - Personnel Services		80,554									80,554
674.30 - Clerk of Court - Operating Expenses		753									753
685.30 - Guardian ad Litem - Operating Expenses		6,216									6,216
685.60 - Guardian ad Litem - Capital Outlay		1,851									1,851
689.10 - Other Circuit Court-Juvenile - Personnel Services	66,742										66,742
689.30 - Other Circuit Court-Juvenile - Operating Expenses	2,709	4,619									7,328
694.10 - Clerk of Court - Personnel Services		38,546									38,546
694.30 - Clerk of Court - Operating Expenses		857									857
711.10 - Courthouse Security - Personnel Services	1,063,833										1,063,833
711.30 - Courthouse Security - Operating Expenses	214,466										214,466
713.10 - Information Systems - Personnel Services		213,157									213,157
713.30 - Information Systems - Operating Expenses		262,841									262,841
713.60 - Information Systems - Capital Outlay		21,987									21,987
719.10 - Other Operating Court Costs - Personnel Services		29,736									29,736
719.30 - Other Operating Court Costs - Operating Expenses		2,402									2,402
721.30 - Court Administration - Operating Expenses	530										530
722.30 - State Attorney - Operating Expenses	1,329										1,329
724.10 - Clerk of Court - Personnel Services		599,550									599,550
724.30 - Clerk of Court - Operating Expenses		27,467									27,467
724.60 - Clerk of Court - Capital Outlay		1,022									1,022
744.10 - Clerk of Court - Personnel Services		252,262									252,262
744.30 - Clerk of Court - Operating Expenses		8,584									8,584
764.10 - Clerk of Court - Personnel Services		257,504									257,504
764.30 - Clerk of Court - Operating Expenses		8,685									8,685
	Grand Total	96,247,654	42,886,227	9,459,524	15,688,584		17,541,993	14,294,448		336,923	196,455,353

## Data Element Worksheet Report for FYE: 2015, Clay

## Affiliates Report for FYE 2015





Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$360,799	\$328,079	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,300	\$364,723	\$378,809