

Unit Information

Unit Type: County

Year: 2012

Unit Name: Baker

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Thomas A. Fraser, Sr.

Title: Clerk of Circuit Court

Phone: (904) 259-8113

Address:

339 E Macclenny Avenue
Macclenny, FL 32063-2101

Contact Information

Name: Mr. Lon Stafford, Carr, Riggs & Ingram

Title: Audit Manager

Phone: (352) 372-6300

Email: lstafford@cricpa.com

Address:

1301 Plantation Island Dr.
Suite 205A
St. Augustine, FL 32080

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2013

Audit Received Date: 6/28/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$43,526,687

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/27/2013

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Dr. 1301 Plantation Island Dr.
St. Augustine, FL 32080

Certification

Chief Financial Officer

Name: Al Fraser

Title: Clerk of Court

Chairman/Elected Official

Name: Mark Hartley

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 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,121,606	3,544,966									5,666,572
312100 - Local Option Taxes		889,052									889,052
312300 - County Ninth-Cent Voted Fuel Tax		186,317									186,317
312600 - Discretionary Sales Surtaxes	1,399,631										1,399,631
315000 - Communications Service Tax (Chapter 202)	141,338										141,338
316000 - Local Business Tax (Chapter 205)	14,465										14,465
319000 - Other General Taxes		28,788									28,788
322000 - Building Permits	46,446										46,446
323100 - Franchise Fee - Electricity	546,738										546,738
329000 - Other Permits, Fees & Special Assessments	7,926	552,442									560,368
331200 - Federal Grant - Public Safety	145,875	659,196									805,071
331500 - Federal Grant - Economic Environment		354,553									354,553
333000 - Federal Payments In Lieu Of Taxes	279,380	143,979									423,359
334200 - State Grant - Public Safety		302,380									302,380
334340 - State Grant - Garbage/Solid Waste		70,589									70,589
334490 - State Grant - Other Transportation		116,244									116,244
334500 - State Grant - Economic Environment		680,000									680,000
334700 - State Grant - Culture/Recreation	57,601										57,601
335120 - State Revenue Sharing - Proceeds	442,606										442,606
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,293										18,293
335140 - State Revenue Sharing - Mobile Home Licenses	7,077										7,077
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	2,676										2,676
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	156,000										156,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,449,573										1,449,573
335190 - State Revenue Sharing - Other General Government	1,243,992										1,243,992
335490 - State Revenue Sharing - Other Transportation		1,061,627									1,061,627
335800 - State Revenue Sharing - Clerk Allotment from JAC	644,698										644,698
337200 - Local Government Unit Grant - Public Safety		721,310									721,310
337400 - Local Government Unit Grant - Transportation		13,505									13,505
338000 - Shared Revenue From Other Local Units	57,313										57,313
341100 - Service Charge - Recording Fees	109,460										109,460
341160 - County Portion (\$2) of \$4 Additional Service Charge		28,569									28,569
341300 - Administrative Service Fees		2,021									2,021
341520 - Fees remitted to County from Sheriff		59,811									59,811
341800 - County Officer Commission and Fees	344,429										344,429
341900 - Other General Government Charges and Fees	144,647										144,647
342200 - Service Charge - Fire Protection		18,077									18,077
342300 - Service Charge - Housing for Prisoners										13,958,738	13,958,738
342400 - Service Charge - Emergency Management Service Fees/Charges	410,536										410,536
342600 - Service Charge - Ambulance Fees	413,156										413,156
342900 - Service Charge - Other Public Safety Charges and Fees		143,713									143,713
346400 - Service Charge - Animal Control and Shelter Fees	16,216										16,216
349000 - Other Charges for Services	5,123,418	268,498									5,391,916

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351800 - 10% of Fines to Public Records Modernization Trust Fund		37,850									37,850
352000 - Fines - Library	5,243										5,243
359000 - Other Judgments, Fines and Forfeits	124,726	537,738									662,464
361100 - Interest	88,814	49,254									138,068
365000 - Sale of Surplus Materials and Scrap	401	2,130									2,531
366000 - Contributions and Donations from Private Sources	1,728										1,728
369300 - Settlements	2,653	18,440									21,093
369900 - Other Miscellaneous Revenues	163,221	446,763									609,984
381000 - Inter-Fund Group Transfers In	4,272,739	4,184,243									8,456,982
384000 - Debt Proceeds	155,104										155,104
389100 - Proprietary - Interest										762	762
Grand Total	20,159,725	15,122,055								13,959,500	49,241,280

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	559,173										559,173
511.30 - Legislative - Operating Expenses	399,525										399,525
512.30 - Executive - Operating Expenses	291,020										291,020
513.10 - Financial and Administrative - Personnel Services	1,290,837										1,290,837
513.30 - Financial and Administrative - Operating Expenses	253,486										253,486
513.60 - Financial and Administrative - Capital Outlay	36,365										36,365
514.30 - Legal Counsel - Operating Expenses	30,022										30,022
515.10 - Comprehensive Planning - Personnel Services	129,415										129,415
515.30 - Comprehensive Planning - Operating Expenses	25,455										25,455
517.70 - Debt Service Payments - Debt Service	327,625	334,388									662,013
519.10 - Other General Governmental Services - Personnel Services	389,392										389,392
519.30 - Other General Governmental Services - Operating Expenses	124,583	64,334									188,917
521.10 - Law Enforcement - Personnel Services	2,840,048										2,840,048
521.30 - Law Enforcement - Operating Expenses	1,085,138	33,720									1,118,858
521.60 - Law Enforcement - Capital Outlay	288,259	120,250									408,509
522.10 - Fire Control - Personnel Services		73,643									73,643
522.30 - Fire Control - Operating Expenses	15,898	722,280									738,178
522.60 - Fire Control - Capital Outlay		50,902									50,902
523.10 - Detention and/or Corrections - Personnel Services	4,452,376										4,452,376
523.30 - Detention and/or Corrections - Operating Expenses	72									9,341,045	9,341,117
523.70 - Detention and/or Corrections - Debt Service										3,202,402	3,202,402
524.10 - Protective Inspections - Personnel Services	362,997										362,997
524.30 - Protective Inspections - Operating Expenses	41,388										41,388
525.10 - Emergency and Disaster Relief Services - Personnel Services		95,819									95,819
525.30 - Emergency and Disaster Relief Services - Operating Expenses		123,879									123,879

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.60 - Emergency and Disaster Relief Services - Capital Outlay		9,841									9,841
526.10 - Ambulance and Rescue Services - Personnel Services	641,050										641,050
526.30 - Ambulance and Rescue Services - Operating Expenses	136,789	118,306									255,095
526.60 - Ambulance and Rescue Services - Capital Outlay	29,324										29,324
527.30 - Medical Examiners - Operating Expenses		68,390									68,390
529.10 - Other Public Safety - Personnel Services	358,964	178,184									537,148
529.30 - Other Public Safety - Operating Expenses	14,209	4,365,928									4,380,137
529.60 - Other Public Safety - Capital Outlay		49,963									49,963
534.10 - Garbage/Solid Waste Control Services - Personnel Services		81,081									81,081
535.10 - Sewer/Wastewater Services - Personnel Services		27,071									27,071
537.10 - Conservation and Resource Management - Personnel Services	146,182										146,182
537.30 - Conservation and Resource Management - Operating Expenses	34,117										34,117
539.30 - Other Physical Environment - Operating Expenses		685,749									685,749
539.60 - Other Physical Environment - Capital Outlay		148,560									148,560
541.10 - Road and Street Facilities - Personnel Services		1,293,651									1,293,651
541.30 - Road and Street Facilities - Operating Expenses		999,135									999,135
541.60 - Road and Street Facilities - Capital Outlay		508,998									508,998
549.60 - Other Transportation Systems/Services - Capital Outlay		117,527									117,527
552.30 - Industry Development - Operating Expenses	19,500										19,500
553.10 - Veteran's Services - Personnel Services	28,248										28,248
553.30 - Veteran's Services - Operating Expenses	3,888										3,888
554.30 - Housing and Urban Development - Operating Expenses		680,000									680,000
559.10 - Other Economic Environment - Personnel Services		8,703									8,703
559.30 - Other Economic Environment - Operating Expenses		32,093									32,093
562.10 - Health Services - Personnel Services	76,547										76,547
562.30 - Health Services - Operating Expenses	30,985										30,985
563.10 - Mental Health Services - Personnel Services	496,786										496,786
563.30 - Mental Health Services - Operating Expenses	46,646										46,646
564.30 - Public Assistance Services - Operating Expenses	619,507										619,507
569.30 - Other Human Services - Operating Expenses		13,685									13,685
571.10 - Libraries - Personnel Services	135,808										135,808
571.30 - Libraries - Operating Expenses	70,340										70,340
572.10 - Parks and Recreation - Personnel Services	76,093										76,093
572.30 - Parks and Recreation - Operating Expenses	193,705										193,705
572.60 - Parks and Recreation - Capital Outlay	14,392										14,392
581.90 - Inter-Fund Group Transfers Out - Other Uses	4,167,466	4,289,516									8,456,982
587.90 - Clerk of Court Excess Remittance - Other Uses	31,683										31,683
601.30 - Court Administration - Operating Expenses	86,623	126,825									213,448
601.60 - Court Administration - Capital Outlay	3,533	4,589									8,122
602.30 - State Attorney Administration - Operating Expenses	200										200
603.30 - Public Defender Administration - Operating Expenses	2,037										2,037
604.10 - Clerk of Court Administration - Personnel Services	212,971										212,971
604.30 - Clerk of Court Administration - Operating Expenses	27,159										27,159
608.30 - Jury Management - Operating Expenses	940	6,906									7,846
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	81,886										81,886
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses		20,004									20,004

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	18,747										18,747
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	65										65
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	28,295										28,295
694.10 - Clerk of Court Administration - Probate - Personnel Services	8,085										8,085
711.10 - Courthouse Security - Personnel Services	275,749										275,749
711.30 - Courthouse Security - Operating Expenses	122,287										122,287
713.30 - Information Systems and Technology - Operating Expenses		58,329									58,329
713.60 - Information Systems and Technology - Capital Outlay		18,770									18,770
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	42,887										42,887
744.10 - Clerk of Court Administration - County Civil - Personnel Services	18,745										18,745
764.10 - Clerk of Court Administration - Traffic - Personnel Services	117,785										117,785
Grand Total	21,363,297	15,531,019								12,543,447	49,437,763

Data Element Worksheet Report for FYE: 2012, Baker

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Baker Correctional Development Corporation	Discretely Reported	\$13,959,500	\$12,543,447	\$41,829,343

