

### Unit Information

Unit Type: County

Year: 2012

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: 5/1/2013

Audit Received Date: 7/24/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$48,680,502

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2013

Auditor Name: McGladrey LLP

Address:  
4887 Belfort Road  
Suite 201  
Jacksonville, FL 32256

### Certification

#### Chief Financial Officer

Name: Stephanie Kopelousos

Title: County Manager

#### Chairman/Elected Official

Name: Chereese Stewart

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?

☐☐

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	39,027,744	21,068,371									60,096,115
312100 - Local Option Taxes		3,933,209									3,933,209
312300 - County Ninth-Cent Voted Fuel Tax			828,337								828,337
312600 - Discretionary Sales Surtaxes				14,265,838							14,265,838
314100 - Utility Service Tax - Electricity	3,245,305										3,245,305
315000 - Communications Service Tax (Chapter 202)	6,804,801										6,804,801
319000 - Other General Taxes			454								454
322000 - Building Permits		2,015,489									2,015,489
323700 - Franchise Fee - Solid Waste						977,553					977,553
325200 - Special Assessments - Charges for Public Services		61,454									61,454
329000 - Other Permits, Fees & Special Assessments		67,883				13,481,550					13,549,433
331200 - Federal Grant - Public Safety	253,986	83,299									337,285
331490 - Federal Grant - Other Transportation				390,563							390,563
331500 - Federal Grant - Economic Environment		984,087									984,087
331650 - Federal Grant - Child Support Reimbursement	5,711	326,536									332,247
331690 - Federal Grant - Other Human Services		5,711									5,711
334200 - State Grant - Public Safety		946,294									946,294
334390 - State Grant - Other Physical Environment		15,121									15,121
334490 - State Grant - Other Transportation		37,561									37,561
334700 - State Grant - Culture/Recreation	1,250,000										1,250,000
335120 - State Revenue Sharing - Proceeds	3,979,819										3,979,819
335130 - State Revenue Sharing - Insurance Agents County Licenses	33,239										33,239
335140 - State Revenue Sharing - Mobile Home Licenses		15,936									15,936
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	47,360										47,360
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	8,380,162										8,380,162
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		23,617									23,617
335490 - State Revenue Sharing - Other Transportation		1,958,099									1,958,099
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,273,819									3,273,819
339000 - Payments From Other Local Units In Lieu Of Taxes	2,454,488										2,454,488
341100 - Service Charge - Recording Fees	977,526										977,526
341160 - County Portion (\$2) of \$4 Additional Service Charge		317,495									317,495
341200 - Internal Service Fund Fees and Charges							12,846,129				12,846,129
341800 - County Officer Commission and Fees	2,453,453										2,453,453
341900 - Other General Government Charges and Fees	55,036	302,423									357,459
342500 - Service Charge - Protective Inspection Fees		46,288									46,288
342600 - Service Charge - Ambulance Fees	3,511,408										3,511,408
342900 - Service Charge - Other Public Safety Charges and Fees	571,548	567,362									1,138,910
343400 - Service Charge - Garbage/Solid Waste	571,856					3,675,555					4,247,411
344900 - Service Charge - Other Transportation Charges		48,474									48,474
345900 - Service Charge - Other Economic Environment Charges		343,441									343,441
346400 - Service Charge - Animal Control and Shelter Fees	72,284										72,284
346900 - Service Charge - Other Human Services Charges	1,000	8,700									9,700

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348820 - Circuit-Wide Judicial Reimbursement-Other Counties		30,361									30,361
348922 - Legal Aid		68,125									68,125
348923 - Law Library		68,125									68,125
348924 - Juvenile Alternative Programs		68,125									68,125
348931 - Traffic Surcharge		51,074									51,074
349000 - Other Charges for Services	40,213	170,329									210,542
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		93,634									93,634
351300 - Judgments and Fines - As Decided by County Court Civil	3,189										3,189
351700 - Intergovernmental Radio Communication Program		112,189									112,189
352000 - Fines - Library		84,848									84,848
358200 - Sale of Contraband Property Seized by Law Enforcement		112,518									112,518
359000 - Other Judgments, Fines and Forfeits	11,434	404,796									416,230
361100 - Interest	403,824					63,198	13,206				480,228
365000 - Sale of Surplus Materials and Scrap						1,033,857					1,033,857
369900 - Other Miscellaneous Revenues	946,650	625,170	845,900	1,181,604							3,599,324
381000 - Inter-Fund Group Transfers In	15,372,983	3,172,040	9,851,958	510,852		147,727					29,055,560
Grand Total	90,698,269	41,512,003	11,526,649	16,348,857		19,379,440	12,859,335				192,324,553

## 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	302,101										302,101
511.30 - Legislative - Operating Expenses	256,116										256,116
512.10 - Executive - Personnel Services	291,714										291,714
512.30 - Executive - Operating Expenses	23,500										23,500
513.10 - Financial and Administrative - Personnel Services	6,057,737										6,057,737
513.30 - Financial and Administrative - Operating Expenses	4,930,628										4,930,628
513.60 - Financial and Administrative - Capital Outlay	258,791										258,791
514.10 - Legal Counsel - Personnel Services	428,130										428,130
514.30 - Legal Counsel - Operating Expenses	121,755										121,755
515.10 - Comprehensive Planning - Personnel Services	168,488										168,488
515.30 - Comprehensive Planning - Operating Expenses	62,288										62,288
517.70 - Debt Service Payments - Debt Service			9,851,955								9,851,955
519.10 - Other General Governmental Services - Personnel Services	6,833,735	659,673									7,493,408
519.30 - Other General Governmental Services - Operating Expenses	2,195,017	254,807					12,213,650				14,663,474
519.60 - Other General Governmental Services - Capital Outlay	7,620	7,590		22,782,754							22,797,964
521.10 - Law Enforcement - Personnel Services	24,689,076	1,628,326									26,317,402
521.30 - Law Enforcement - Operating Expenses	4,554,502	108,400									4,662,902
521.60 - Law Enforcement - Capital Outlay	1,450,470	42,239									1,492,709
522.10 - Fire Control - Personnel Services		2,747,122									2,747,122
522.30 - Fire Control - Operating Expenses		448,125									448,125



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.60 - Fire Control - Capital Outlay		370,629									370,629
523.10 - Detention and/or Corrections - Personnel Services	7,177,592	138,887									7,316,479
523.30 - Detention and/or Corrections - Operating Expenses	1,932,087	93,547									2,025,634
523.60 - Detention and/or Corrections - Capital Outlay	63,613										63,613
524.10 - Protective Inspections - Personnel Services		1,277,565									1,277,565
524.30 - Protective Inspections - Operating Expenses		125,189									125,189
524.60 - Protective Inspections - Capital Outlay		3,900									3,900
525.10 - Emergency and Disaster Relief Services - Personnel Services	125,881										125,881
525.30 - Emergency and Disaster Relief Services - Operating Expenses	292,779										292,779
525.60 - Emergency and Disaster Relief Services - Capital Outlay	57,158										57,158
526.10 - Ambulance and Rescue Services - Personnel Services	8,286,684										8,286,684
526.30 - Ambulance and Rescue Services - Operating Expenses	1,211,368										1,211,368
526.60 - Ambulance and Rescue Services - Capital Outlay	990,401										990,401
527.30 - Medical Examiners - Operating Expenses	389,423										389,423
529.10 - Other Public Safety - Personnel Services	1,077,677	92,661									1,170,338
529.30 - Other Public Safety - Operating Expenses	230,852	540,575									771,427
529.60 - Other Public Safety - Capital Outlay	51,363	200,000									251,363
534.10 - Garbage/Solid Waste Control Services - Personnel Services						8,377,438					8,377,438
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						9,409,632					9,409,632
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						240,452					240,452
539.10 - Other Physical Environment - Personnel Services	333,115	562,417									895,532
539.30 - Other Physical Environment - Operating Expenses	76,850	61,073									137,923
539.60 - Other Physical Environment - Capital Outlay	1,099										1,099
541.10 - Road and Street Facilities - Personnel Services		4,593,172									4,593,172
541.30 - Road and Street Facilities - Operating Expenses		3,395,982									3,395,982
541.60 - Road and Street Facilities - Capital Outlay		36,071									36,071
544.30 - Mass Transit Systems - Operating Expenses	31,673										31,673
549.10 - Other Transportation Systems/Services - Personnel Services	937,911	185,994									1,123,905
549.30 - Other Transportation Systems/Services - Operating Expenses	2,110,042	79,369									2,189,411
549.60 - Other Transportation Systems/Services - Capital Outlay	3,420										3,420
552.10 - Industry Development - Personnel Services		69,304									69,304
552.30 - Industry Development - Operating Expenses	103,345	271,937									375,282
553.10 - Veteran's Services - Personnel Services	47,087										47,087
553.30 - Veteran's Services - Operating Expenses	2,790										2,790
554.10 - Housing and Urban Development - Personnel Services		65,013									65,013
554.30 - Housing and Urban Development - Operating Expenses		1,340,616									1,340,616
559.10 - Other Economic Environment - Personnel Services	27,781										27,781
559.30 - Other Economic Environment - Operating Expenses	26,558										26,558
562.10 - Health Services - Personnel Services	51,697										51,697
562.30 - Health Services - Operating Expenses	1,928,283	210,000									2,138,283
569.10 - Other Human Services - Personnel Services	615,384										615,384
569.30 - Other Human Services - Operating Expenses	890,459	140,619									1,031,078
571.10 - Libraries - Personnel Services	2,214,127										2,214,127
571.30 - Libraries - Operating Expenses	696,215										696,215
572.10 - Parks and Recreation - Personnel Services	749,113										749,113
572.30 - Parks and Recreation - Operating Expenses	463,744										463,744



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.60 - Parks and Recreation - Capital Outlay	440,040										440,040
573.30 - Cultural Services - Operating Expenses		2,439									2,439
579.30 - Other Culture/Recreation - Operating Expenses	15,000										15,000
581.90 - Inter-Fund Group Transfers Out - Other Uses	516,661	16,886,944	1,800,000	9,851,955							29,055,560
601.30 - Court Administration - Operating Expenses		78,751									78,751
602.30 - State Attorney Administration - Operating Expenses		35,690									35,690
603.30 - Public Defender Administration - Operating Expenses		19,900									19,900
603.60 - Public Defender Administration - Capital Outlay		6,135									6,135
604.10 - Clerk of Court Administration - Personnel Services	44,836	159,065									203,901
604.30 - Clerk of Court Administration - Operating Expenses	1,299										1,299
604.60 - Clerk of Court Administration - Capital Outlay		61,799									61,799
605.30 - Judicial Support - Operating Expenses		14,213									14,213
605.60 - Judicial Support - Capital Outlay		1,031									1,031
608.10 - Jury Management - Personnel Services		11,589									11,589
608.30 - Jury Management - Operating Expenses		34,087									34,087
611.10 - Court Administration - Circuit Criminal - Personnel Services		262,752									262,752
611.30 - Court Administration - Circuit Criminal - Operating Expenses		1,911									1,911
622.30 - Drug Court - Circuit Criminal - Operating Expenses		169,424									169,424
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		391,006									391,006
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		12,872									12,872
651.30 - Court Administration - Circuit Family - Operating Expenses		181									181
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		533,637									533,637
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		158,140									158,140
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		4,556									4,556
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		91,961									91,961
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		132									132
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses		18,442									18,442
689.30 - Other Circuit Court - Juvenile - Operating Expenses		4,355									4,355
694.10 - Clerk of Court Administration - Probate - Personnel Services		44,696									44,696
694.30 - Clerk of Court Administration - Probate - Operating Expenses		564									564
711.10 - Courthouse Security - Personnel Services	890,260										890,260
711.30 - Courthouse Security - Operating Expenses	17,937										17,937
713.10 - Information Systems and Technology - Personnel Services		125,860									125,860
713.30 - Information Systems and Technology - Operating Expenses		327,409									327,409
713.60 - Information Systems and Technology - Capital Outlay		25,100									25,100
719.10 - Other Operating Court Costs - Personnel Services		6,706									6,706
719.30 - Other Operating Court Costs - Operating Expenses		1,028									1,028
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		380,474									380,474
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		26,472									26,472
744.10 - Clerk of Court Administration - County Civil - Personnel Services		287,976									287,976
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		10,362									10,362





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.10 - Clerk of Court Administration - Traffic - Personnel Services		369,532									369,532
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		11,147									11,147
Grand Total	87,755,272	40,329,140	11,651,955	32,634,709		18,027,522	12,213,650				202,612,248

Data Element Worksheet Report for FYE: 2012, Clay

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$272,594	\$187,955	\$0
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$260,521	\$140,739	\$850,197

