

Unit Information

Unit Type: County

Year: 2016

Unit Name: Clay

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Clayton Meng

Title: Finance Director

Phone: (904) 269-6332

Address:

477 Houston St.
Green Cove Springs, FL 32043

Contact Information

Name: Mr. Clayton Meng

Title: Finance Director

Phone: (904) 269-6300

Email: clayton.meng@claycountygov.com

Address:

477 Houston St.
Green Cove Springs, FL 32043

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/15/2017

Audit Received Date: 6/15/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$10,481,423

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2017

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

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

Certification

Chief Financial Officer

Name: S.C. Kopelousos

Title: County Manager

Chairman/Elected Official

Name: Wayne Bolla

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	44,540,694	22,258,134									66,798,828
312100 - Local Option Taxes		605,242									605,242
312300 - County Ninth-Cent Voted Fuel Tax		888,615									888,615
312410 - First Local Option Fuel Tax		4,242,602									4,242,602
312600 - Discretionary Sales Surtaxes				17,617,694							17,617,694
314100 - Utility Service Tax - Electricity	3,964,437										3,964,437
315000 - Communications Service Tax (Chapter 202)	5,899,832										5,899,832
319000 - Other General Taxes		5,187									5,187
322000 - Building Permits		2,654,529									2,654,529
323100 - Franchise Fee - Electricity		7,864									7,864
323700 - Franchise Fee - Solid Waste						1,010,566					1,010,566
324210 - Impact Fees - Residential - Physical Environment				11,829							11,829
324220 - Impact Fees - Commercial - Physical Environment				165,102							165,102
325200 - Special Assessments - Charges for Public Services	11,196	94,432									105,628
329000 - Other Permits, Fees & Special Assessments		114,619									114,619
331100 - Federal Grant - General Government	44,837										44,837
331200 - Federal Grant - Public Safety	788,535	168,422									956,957
331500 - Federal Grant - Economic Environment		52,892									52,892
331650 - Federal Grant - Child Support Reimbursement	18,052	568,385									586,437
334100 - State Grant - General Government	9,447										9,447
334200 - State Grant - Public Safety	24,961										24,961
334490 - State Grant - Other Transportation		213,311									213,311
334500 - State Grant - Economic Environment		8,815									8,815
334690 - State Grant - Other Human Services		46,283									46,283
334700 - State Grant - Culture/Recreation	61,013										61,013
334820 - Article V Clerk of Court Trust Fund		59,722									59,722
335120 - State Revenue Sharing - Proceeds	5,016,869										5,016,869
335130 - State Revenue Sharing - Insurance Agents County Licenses	41,795										41,795
335140 - State Revenue Sharing - Mobile Home Licenses		16,622									16,622
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	54,896										54,896
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	10,132,221										10,132,221
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		18,553									18,553
335220 - State Revenue Sharing - Enhanced 911 Fee		813,057									813,057
335490 - State Revenue Sharing - Other Transportation		3,000,187									3,000,187
335500 - State Revenue Sharing - Economic Environment		981,698									981,698
335700 - State Revenue Sharing - Culture/Recreation		2,204									2,204
337200 - Local Government Unit Grant - Public Safety	450,000										450,000
339000 - Payments From Other Local Units In Lieu Of Taxes	1,818,852										1,818,852
341100 - Service Charge - Recording Fees	1,085,467	108,232									1,193,699
341150 - Public Records Modernization Trust Fund		350,533									350,533
341160 - County Portion (\$2) of \$4 Additional Service Charge		333,007									333,007
341510 - Fees remitted to County from Tax Collector	48,802										48,802
341520 - Fees remitted to County from Sheriff	368,226										368,226

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341800 - County Officer Commission and Fees	2,607,912										2,607,912
341900 - Other General Government Charges and Fees	48,612	349,149									397,761
342500 - Service Charge - Protective Inspection Fees		8,861									8,861
342600 - Service Charge - Ambulance Fees	3,697,795										3,697,795
342900 - Service Charge - Other Public Safety Charges and Fees	211,860	69,304									281,164
343400 - Service Charge - Garbage/Solid Waste	1,163,797					18,931,137					20,094,934
345100 - Service Charge - Housing										546,810	546,810
346400 - Service Charge - Animal Control and Shelter Fees	31,557										31,557
347100 - Service Charge - Libraries		4,673									4,673
348110 - County Court Criminal - Filing Fees		119,658									119,658
348120 - County Court Criminal - Service Charges		14,605									14,605
348130 - County Court Criminal - Court Costs		76,764									76,764
348220 - Circuit Court Criminal - Service Charges		37,321									37,321
348230 - Circuit Court Criminal - Court Costs		154,896									154,896
348310 - County Court Civil - Filing Fees		520,423									520,423
348320 - County Court Civil - Service Charges		692									692
348410 - Circuit Court Civil - Filing Fees		497,122									497,122
348420 - Circuit Court Civil - Service Charges		248,116									248,116
348480 - Circuit Court Civil - Fees and Service Charges		45,919									45,919
348520 - Traffic Court - Service Charges		221,634									221,634
348530 - Traffic Court - Court Costs		580,487									580,487
348610 - Juvenile Court - Filing Fees		5,850									5,850
348620 - Juvenile Court - Service Charges		701									701
348630 - Juvenile Court - Court Costs		36									36
348710 - Probate Court - Filing Fees		101,565									101,565
348720 - Probate Court - Service Charges		3,405									3,405
348730 - Probate Court - Court Costs		50									50
348921 - Court Innovations/Local Requirements		59,209									59,209
348922 - Legal Aid		59,209									59,209
348923 - Law Library		59,209									59,209
348924 - Juvenile Alternative Programs		59,209									59,209
348930 - State Court Facility Surcharge (\$30)		579,844									579,844
348932 - Domestic Violence Surcharge	37,104										37,104
349000 - Other Charges for Services	1,273	50,342					15,598,788				15,650,403
351100 - Judgments and Fines - As Decided by County Court Criminal	1,365	89,193									90,558
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		105,115									105,115
351300 - Judgments and Fines - As Decided by County Court Civil	600										600
351500 - Judgments and Fines - As Decided by Traffic Court		450,308									450,308
351700 - Intergovernmental Radio Communication Program		143,314									143,314
351800 - 10% of Fines to Public Records Modernization Trust Fund		148,669									148,669
352000 - Fines - Library		88,905									88,905
355000 - Federal Fines and Forfeits		4,187									4,187
358200 - Sale of Contraband Property Seized by Law Enforcement		72,287									72,287
359000 - Other Judgments, Fines and Forfeits	57,109	6,602									63,711
361100 - Interest	53,062	73,202	89,846	133,323		50,407	22,027			14,047	435,914
362000 - Rents and Royalties	180,874										180,874

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
364000 - Disposition of Fixed Assets	42,183	39,403		38,077		7,124					126,787
365000 - Sale of Surplus Materials and Scrap	1,044	1,192		6,200		349,846					358,282
366000 - Contributions and Donations from Private Sources	5,348			682,547							687,895
369900 - Other Miscellaneous Revenues	1,009,303	883,559				2,173	336,204				2,231,239
381000 - Inter-Fund Group Transfers In	15,986,452	3,111,952	9,462,075			125,411					28,685,890
Grand Total	99,740,632	46,759,288	9,551,921	18,654,772		20,476,664	15,957,019			560,857	211,701,153

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	347,162										347,162
511.30 - Legislative - Operating Expenses	188,276										188,276
512.10 - Executive - Personnel Services	332,311										332,311
512.30 - Executive - Operating Expenses	63,280										63,280
513.10 - Financial and Administrative - Personnel Services	10,861,208						15,073,352				25,934,560
513.30 - Financial and Administrative - Operating Expenses	4,745,398										4,745,398
513.60 - Financial and Administrative - Capital Outlay	193,689										193,689
514.10 - Legal Counsel - Personnel Services	651,157										651,157
514.30 - Legal Counsel - Operating Expenses	230,714										230,714
514.60 - Legal Counsel - Capital Outlay	5,086										5,086
515.10 - Comprehensive Planning - Personnel Services	1,399,603	692,270									2,091,873
515.30 - Comprehensive Planning - Operating Expenses	1,052,776	35,864									1,088,640
515.60 - Comprehensive Planning - Capital Outlay	146,291	709									147,000
516.10 - Non-Court Information Systems - Personnel Services	92,705										92,705
516.30 - Non-Court Information Systems - Operating Expenses	70,179										70,179
516.60 - Non-Court Information Systems - Capital Outlay	43,022										43,022
519.10 - Other General Government - Personnel Services	1,637,900										1,637,900
519.30 - Other General Government - Operating Expenses	1,002,135	122,287									1,124,422
519.60 - Other General Government - Capital Outlay	24,942	9,419									34,361
521.10 - Law Enforcement - Personnel Services	28,389,911	2,132,469									30,522,380
521.30 - Law Enforcement - Operating Expenses	4,860,199	311,475									5,171,674
521.60 - Law Enforcement - Capital Outlay	1,343,563	435,360		4,565,612							6,344,535
522.10 - Fire Control - Personnel Services		3,622,509									3,622,509
522.30 - Fire Control - Operating Expenses		463,869									463,869
522.60 - Fire Control - Capital Outlay		38,210		856,334							894,544
523.10 - Detention/Corrections - Personnel Services	8,763,400	193,988									8,957,388
523.30 - Detention/Corrections - Operating Expenses	2,450,205	96,182									2,546,387
523.60 - Detention/Corrections - Capital Outlay	89,478	3,138									92,616
526.10 - Ambulance and Rescue Services - Personnel Services	10,613,089										10,613,089
526.30 - Ambulance and Rescue Services - Operating Expenses	1,400,114										1,400,114
526.60 - Ambulance and Rescue Services - Capital Outlay	136,309										136,309
527.30 - Medical Examiners - Operating Expenses	628,600										628,600
529.10 - Other Public Safety - Personnel Services	1,297,225	1,380,829									2,678,054
529.30 - Other Public Safety - Operating Expenses	474,454	1,211,619									1,686,073

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.60 - Other Public Safety - Capital Outlay	13,261	72,653									85,914
534.10 - Garbage/Solid Waste - Personnel Services						1,560,377					1,560,377
534.30 - Garbage/Solid Waste - Operating Expenses						15,882,826					15,882,826
534.60 - Garbage/Solid Waste - Capital Outlay						2,736					2,736
537.10 - Conservation/Resource Management - Personnel Services	394,357	595,382									989,739
537.30 - Conservation/Resource Management - Operating Expenses	69,111	93,274									162,385
537.60 - Conservation/Resource Management - Capital Outlay	2,971	1,225									4,196
539.10 - Other Physical Environment - Personnel Services		199,082									199,082
539.30 - Other Physical Environment - Operating Expenses		100,596									100,596
541.10 - Road/Street Facilities - Personnel Services		4,748,306									4,748,306
541.30 - Road/Street Facilities - Operating Expenses		3,012,676									3,012,676
541.60 - Road/Street Facilities - Capital Outlay		130,191	9,462,075	6,483,147							16,075,413
544.30 - Mass Transit - Operating Expenses	63,833										63,833
545.10 - Parking Facilities - Personnel Services	874,554										874,554
545.30 - Parking Facilities - Operating Expenses	1,190,170										1,190,170
545.60 - Parking Facilities - Capital Outlay	6,788										6,788
549.30 - Other Transportation - Operating Expenses	10,396										10,396
551.30 - Employment Development - Operating Expenses	243,282										243,282
553.10 - Veterans Services - Personnel Services	48,821										48,821
553.30 - Veterans Services - Operating Expenses	6,389										6,389
554.10 - Housing and Urban Development - Personnel Services		45,649									45,649
554.30 - Housing and Urban Development - Operating Expenses		698,450								409,318	1,107,768
559.10 - Other Economic Development - Personnel Services		4,907									4,907
559.30 - Other Economic Development - Operating Expenses		274,069									274,069
561.30 - Hospitals - Operating Expenses	3,982										3,982
562.10 - Health - Personnel Services	631,008										631,008
562.30 - Health - Operating Expenses	352,029	350,000									702,029
562.60 - Health - Capital Outlay	6,742										6,742
564.10 - Public Assistance - Personnel Services	60,150										60,150
564.30 - Public Assistance - Operating Expenses	4,044,197	142,729									4,186,926
571.10 - Libraries - Personnel Services	1,925,143										1,925,143
571.30 - Libraries - Operating Expenses	303,500	26,841									330,341
571.60 - Libraries - Capital Outlay	56,283	201,911									258,194
572.10 - Parks/Recreation - Personnel Services	816,059										816,059
572.30 - Parks/Recreation - Operating Expenses	930,178										930,178
572.60 - Parks/Recreation - Capital Outlay	208,392										208,392
573.30 - Cultural Services - Operating Expenses		35,280									35,280
575.30 - Special Facilities - Operating Expenses	1,900										1,900
581.90 - Interfund Transfers Out - Other Uses	1,345,861	17,877,954		9,462,075							28,685,890
587.90 - Clerk of Court Excess Fee Functions - Other Uses		133,869									133,869
601.30 - Court Administration - Operating Expenses		34,785									34,785
601.60 - Court Administration - Capital Outlay		12,083									12,083
603.30 - Public Defender Administration - Operating Expenses		6,988									6,988
603.60 - Public Defender Administration - Capital Outlay		1,124									1,124
604.10 - Clerk of Court Administration - Personnel Services	2,283	617,524									619,807
604.30 - Clerk of Court Administration - Operating Expenses	24,090	50,597									74,687
605.30 - Judicial Support - Operating Expenses		91,724									91,724
605.60 - Judicial Support - Capital Outlay		151,777									151,777

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.10 - Jury Management - Personnel Services		41,400									41,400
608.30 - Jury Management - Operating Expenses		24,137									24,137
614.10 - Clerk of Court - Personnel Services		425,396									425,396
614.30 - Clerk of Court - Operating Expenses		1,120									1,120
622.30 - Drug Court - Operating Expenses		280,906									280,906
634.10 - Clerk of Court - Personnel Services		294,824									294,824
634.30 - Clerk of Court - Operating Expenses		7,026									7,026
654.10 - Clerk of Court - Personnel Services		936,433									936,433
654.30 - Clerk of Court - Operating Expenses		28,245									28,245
654.60 - Clerk of Court - Capital Outlay		2,880									2,880
674.10 - Clerk of Court - Personnel Services		50,450									50,450
674.30 - Clerk of Court - Operating Expenses		430									430
685.30 - Guardian ad Litem - Operating Expenses		10,221									10,221
685.60 - Guardian ad Litem - Capital Outlay		7,006									7,006
689.10 - Other Circuit Court-Juvenile - Personnel Services	70,996										70,996
689.30 - Other Circuit Court-Juvenile - Operating Expenses	1,732	5,142									6,874
689.60 - Other Circuit Court-Juvenile - Capital Outlay	2,409										2,409
694.10 - Clerk of Court - Personnel Services		40,790									40,790
694.30 - Clerk of Court - Operating Expenses		594									594
711.10 - Courthouse Security - Personnel Services	1,071,784										1,071,784
711.30 - Courthouse Security - Operating Expenses	224,519										224,519
713.10 - Information Systems - Personnel Services		202,332									202,332
713.30 - Information Systems - Operating Expenses		255,710									255,710
713.60 - Information Systems - Capital Outlay		33,538									33,538
719.30 - Other Operating Court Costs - Operating Expenses		714									714
721.30 - Court Administration - Operating Expenses	530										530
722.30 - State Attorney - Operating Expenses	1,244										1,244
724.10 - Clerk of Court - Personnel Services		547,319									547,319
724.30 - Clerk of Court - Operating Expenses		24,590									24,590
744.10 - Clerk of Court - Personnel Services		256,403									256,403
744.30 - Clerk of Court - Operating Expenses		4,680									4,680
764.10 - Clerk of Court - Personnel Services		260,442									260,442
764.30 - Clerk of Court - Operating Expenses		4,153									4,153
764.60 - Clerk of Court - Capital Outlay		1,800									1,800
Grand Total	98,543,325	44,210,524	9,462,075	21,367,168		17,445,939	15,073,352			409,318	206,511,701

Data Element Worksheet Report for FYE: 2016, Clay

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Housing Finance Authority of Clay County	Discretely Reported	\$560,857	\$409,318	
Special District - Lake Asbury Municipal Service Benefit District	Independently Reported	\$269,116	\$274,203	\$255,808