

### Unit Information

Unit Type: County

Year: 2016

Unit Name: Baker

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Stacie D. Harvey

Title: Clerk of Circuit Court

Phone: (904) 259-1863

Address:

339 E Macclenny Avenue  
Macclenny, FL 32063-2101

### Contact Information

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

Title: Auditor

Phone: (904) 461-7109

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: 11/29/2017

Audit Received Date: 11/29/2017

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$36,000,893

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 11/3/2017

Auditor Name: Carr, Riggs & Ingram, LLC

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

### Certification

#### Chief Financial Officer

Name: CHERYL REWIS

Title: FINANCE DIRECTOR

#### Chairman/Elected Official

Name: OLIVER ANDERSON

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                                                                               | 1,904,960 | 3,286,378       |              |                  |           |            |                  |         |       |                 | 5,191,338  |
| 312300 - County Ninth-Cent Voted Fuel Tax                                                               |           | 190,158         |              |                  |           |            |                  |         |       |                 | 190,158    |
| 312410 - First Local Option Fuel Tax                                                                    |           | 906,805         |              |                  |           |            |                  |         |       |                 | 906,805    |
| 312600 - Discretionary Sales Surtaxes                                                                   | 1,646,054 |                 |              |                  |           |            |                  |         |       |                 | 1,646,054  |
| 315000 - Communications Service Tax (Chapter 202)                                                       | 121,808   |                 |              |                  |           |            |                  |         |       |                 | 121,808    |
| 316000 - Local Business Tax (Chapter 205)                                                               | 9,897     |                 |              |                  |           |            |                  |         |       |                 | 9,897      |
| 319000 - Other General Taxes                                                                            |           | 36,794          |              |                  |           |            |                  |         |       |                 | 36,794     |
| 322000 - Building Permits                                                                               | 97,962    |                 |              |                  |           |            |                  |         |       |                 | 97,962     |
| 323100 - Franchise Fee - Electricity                                                                    | 557,980   |                 |              |                  |           |            |                  |         |       |                 | 557,980    |
| 325100 - Special Assessments - Capital Improvement                                                      |           | 570,734         |              |                  |           |            |                  |         |       |                 | 570,734    |
| 329000 - Other Permits, Fees & Special Assessments                                                      | 22,495    |                 |              |                  |           |            |                  |         |       |                 | 22,495     |
| 331100 - Federal Grant - General Government                                                             | 5,987     |                 |              |                  |           |            |                  |         |       |                 | 5,987      |
| 331200 - Federal Grant - Public Safety                                                                  | 164,285   | 402,282         |              |                  |           |            |                  |         |       |                 | 566,567    |
| 331500 - Federal Grant - Economic Environment                                                           |           | 779,946         |              |                  |           |            |                  |         |       |                 | 779,946    |
| 333000 - Federal Payments In Lieu Of Taxes                                                              | 211,763   | 153,442         |              |                  |           |            |                  |         |       |                 | 365,205    |
| 334100 - State Grant - General Government                                                               | 20,321    |                 |              |                  |           |            |                  |         |       |                 | 20,321     |
| 334200 - State Grant - Public Safety                                                                    |           | 174,275         |              |                  |           |            |                  |         |       |                 | 174,275    |
| 334340 - State Grant - Garbage/Solid Waste                                                              |           | 90,909          |              |                  |           |            |                  |         |       |                 | 90,909     |
| 334490 - State Grant - Other Transportation                                                             |           | 2,034,777       |              |                  |           |            |                  |         |       |                 | 2,034,777  |
| 334500 - State Grant - Economic Environment                                                             |           | 350,000         |              |                  |           |            |                  |         |       |                 | 350,000    |
| 334620 - State Grant - Public Welfare                                                                   |           | 98,528          |              |                  |           |            |                  |         |       |                 | 98,528     |
| 334700 - State Grant - Culture/Recreation                                                               | 53,560    | 9,750           |              |                  |           |            |                  |         |       |                 | 63,310     |
| 334820 - Article V Clerk of Court Trust Fund                                                            | 20,484    |                 |              |                  |           |            |                  |         |       |                 | 20,484     |
| 334890 - State Grant - Other Court-Related                                                              | 78,620    |                 |              |                  |           |            |                  |         |       |                 | 78,620     |
| 335120 - State Revenue Sharing - Proceeds                                                               | 538,614   |                 |              |                  |           |            |                  |         |       |                 | 538,614    |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses                                       | 25,166    |                 |              |                  |           |            |                  |         |       |                 | 25,166     |
| 335140 - State Revenue Sharing - Mobile Home Licenses                                                   | 8,419     |                 |              |                  |           |            |                  |         |       |                 | 8,419      |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses                                            | 2,702     |                 |              |                  |           |            |                  |         |       |                 | 2,702      |
| 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                                   | 1,814,628 |                 |              |                  |           |            |                  |         |       |                 | 1,814,628  |
| 335190 - State Revenue Sharing - Other General Government                                               | 1,299,091 |                 |              |                  |           |            |                  |         |       |                 | 1,299,091  |
| 335490 - State Revenue Sharing - Other Transportation                                                   |           | 1,158,582       |              |                  |           |            |                  |         |       |                 | 1,158,582  |
| 337200 - Local Government Unit Grant - Public Safety                                                    |           | 491,465         |              |                  |           |            |                  |         |       |                 | 491,465    |
| 337400 - Local Government Unit Grant - Transportation                                                   |           | 6,230           |              |                  |           |            |                  |         |       |                 | 6,230      |
| 341100 - Service Charge - Recording Fees                                                                | 94,692    |                 |              |                  |           |            |                  |         |       |                 | 94,692     |
| 341160 - County Portion (\$2) of \$4 Additional Service Charge                                          |           | 35,957          |              |                  |           |            |                  |         |       |                 | 35,957     |
| 341300 - Administrative Service Fees                                                                    |           | 933             |              |                  |           |            |                  |         |       |                 | 933        |
| 341520 - Fees remitted to County from Sheriff                                                           |           | 5,085           |              |                  |           |            |                  |         |       |                 | 5,085      |
| 341800 - County Officer Commission and Fees                                                             | 432,116   |                 |              |                  |           |            |                  |         |       |                 | 432,116    |
| 341900 - Other General Government Charges and Fees                                                      | 161,626   |                 |              |                  |           |            |                  |         |       |                 | 161,626    |
| 342300 - Service Charge - Housing for Prisoners                                                         |           |                 |              |                  |           |            |                  |         |       | 13,194,644      | 13,194,644 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges                                     | 1,151,647 |                 |              |                  |           |            |                  |         |       |                 | 1,151,647  |
| 342900 - Service Charge - Other Public Safety Charges and Fees                                          |           | 137,665         |              |                  |           |            |                  |         |       |                 | 137,665    |

| Account Code                                                     | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 346400 - Service Charge - Animal Control and Shelter Fees        | 11,765     |                 |              |                  |           |            |                  |         |       |                 | 11,765     |
| 348130 - County Court Criminal - Court Costs                     |            | 10,486          |              |                  |           |            |                  |         |       |                 | 10,486     |
| 348140 - County Court Criminal - Non-Local Fines and Forfeitures |            | 32,883          |              |                  |           |            |                  |         |       |                 | 32,883     |
| 348220 - Circuit Court Criminal - Service Charges                |            | 989             |              |                  |           |            |                  |         |       |                 | 989        |
| 348480 - Circuit Court Civil - Fees and Service Charges          | 407        |                 |              |                  |           |            |                  |         |       |                 | 407        |
| 348530 - Traffic Court - Court Costs                             |            | 47,514          |              |                  |           |            |                  |         |       |                 | 47,514     |
| 348540 - Traffic Court - Non-Local Fines and Forfeitures         |            | 15,289          |              |                  |           |            |                  |         |       |                 | 15,289     |
| 349000 - Other Charges for Services                              | 5,417,101  | 79,757          |              |                  |           |            |                  |         |       |                 | 5,496,858  |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund |            | 22,251          |              |                  |           |            |                  |         |       |                 | 22,251     |
| 352000 - Fines - Library                                         | 4,067      |                 |              |                  |           |            |                  |         |       |                 | 4,067      |
| 359000 - Other Judgments, Fines and Forfeits                     | 134,477    | 61,695          |              |                  |           |            |                  |         |       |                 | 196,172    |
| 361100 - Interest                                                | 12,275     | 23,970          |              |                  |           |            |                  |         |       | 998             | 37,243     |
| 366000 - Contributions and Donations from Private Sources        | 2,516      | 5,000           |              |                  |           |            |                  |         |       |                 | 7,516      |
| 369900 - Other Miscellaneous Revenues                            | 75,618     | 530,174         |              |                  |           |            |                  |         |       |                 | 605,792    |
| 381000 - Inter-Fund Group Transfers In                           | 4,208,283  | 4,847,974       |              |                  |           |            |                  |         |       |                 | 9,056,257  |
| Grand Total                                                      | 20,467,386 | 16,598,677      |              |                  |           |            |                  |         |       | 13,195,642      | 50,261,705 |

## Expenditures Report for FYE 2016

| Account/Object Code                                         | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|-------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 512.10 - Executive - Personnel Services                     | 443,550   |                 |              |                  |           |            |                  |         |       |                 | 443,550    |
| 512.30 - Executive - Operating Expenses                     | 613,158   |                 |              |                  |           |            |                  |         |       |                 | 613,158    |
| 513.10 - Financial and Administrative - Personnel Services  | 1,444,054 |                 |              |                  |           |            |                  |         |       |                 | 1,444,054  |
| 513.30 - Financial and Administrative - Operating Expenses  | 382,456   |                 |              |                  |           |            |                  |         |       |                 | 382,456    |
| 513.60 - Financial and Administrative - Capital Outlay      | 7,843     |                 |              |                  |           |            |                  |         |       |                 | 7,843      |
| 514.30 - Legal Counsel - Operating Expenses                 | 55,560    |                 |              |                  |           |            |                  |         |       |                 | 55,560     |
| 515.30 - Comprehensive Planning - Operating Expenses        | 11,066    |                 |              |                  |           |            |                  |         |       |                 | 11,066     |
| 516.10 - Non-Court Information Systems - Personnel Services | 140,596   |                 |              |                  |           |            |                  |         |       |                 | 140,596    |
| 516.30 - Non-Court Information Systems - Operating Expenses | 5,463     |                 |              |                  |           |            |                  |         |       |                 | 5,463      |
| 516.60 - Non-Court Information Systems - Capital Outlay     | 4,065     |                 |              |                  |           |            |                  |         |       |                 | 4,065      |
| 517.70 - Debt Service Payments - Debt Service               |           | 242,290         |              |                  |           |            |                  |         |       | 2,814,466       | 3,056,756  |
| 519.10 - Other General Government - Personnel Services      | 520,851   |                 |              |                  |           |            |                  |         |       |                 | 520,851    |
| 519.30 - Other General Government - Operating Expenses      | 11,338    | 79,254          |              |                  |           |            |                  |         |       |                 | 90,592     |
| 519.60 - Other General Government - Capital Outlay          | 6,138     |                 |              |                  |           |            |                  |         |       |                 | 6,138      |
| 521.10 - Law Enforcement - Personnel Services               | 7,485,876 |                 |              |                  |           |            |                  |         |       |                 | 7,485,876  |
| 521.30 - Law Enforcement - Operating Expenses               | 1,084,410 | 52,534          |              |                  |           |            |                  |         |       |                 | 1,136,944  |
| 521.60 - Law Enforcement - Capital Outlay                   | 214,075   |                 |              |                  |           |            |                  |         |       |                 | 214,075    |
| 522.10 - Fire Control - Personnel Services                  |           | 90,460          |              |                  |           |            |                  |         |       |                 | 90,460     |
| 522.30 - Fire Control - Operating Expenses                  | 15,898    | 103,719         |              |                  |           |            |                  |         |       |                 | 119,617    |
| 522.60 - Fire Control - Capital Outlay                      |           | 20,479          |              |                  |           |            |                  |         |       |                 | 20,479     |
| 523.30 - Detention/Corrections - Operating Expenses         |           | 4,347,099       |              |                  |           |            |                  |         |       | 9,527,358       | 13,874,457 |
| 525.10 - Emergency and Disaster Relief - Personnel Services |           | 93,326          |              |                  |           |            |                  |         |       |                 | 93,326     |
| 525.30 - Emergency and Disaster Relief - Operating Expenses |           | 270,797         |              |                  |           |            |                  |         |       |                 | 270,797    |



| 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 - Capital Outlay        |           | 7,865           |              |                  |           |            |                  |         |       |                 | 7,865     |
| 526.10 - Ambulance and Rescue Services - Personnel Services    | 1,047,391 |                 |              |                  |           |            |                  |         |       |                 | 1,047,391 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses    | 193,047   | 89,692          |              |                  |           |            |                  |         |       |                 | 282,739   |
| 526.60 - Ambulance and Rescue Services - Capital Outlay        | 5,797     |                 |              |                  |           |            |                  |         |       |                 | 5,797     |
| 529.10 - Other Public Safety - Personnel Services              |           | 187,049         |              |                  |           |            |                  |         |       |                 | 187,049   |
| 529.30 - Other Public Safety - Operating Expenses              |           | 172,222         |              |                  |           |            |                  |         |       |                 | 172,222   |
| 529.60 - Other Public Safety - Capital Outlay                  |           | 3,402           |              |                  |           |            |                  |         |       |                 | 3,402     |
| 534.10 - Garbage/Solid Waste - Personnel Services              |           | 114,680         |              |                  |           |            |                  |         |       |                 | 114,680   |
| 534.30 - Garbage/Solid Waste - Operating Expenses              |           | 534,150         |              |                  |           |            |                  |         |       |                 | 534,150   |
| 537.10 - Conservation/Resource Management - Personnel Services | 128,806   |                 |              |                  |           |            |                  |         |       |                 | 128,806   |
| 537.30 - Conservation/Resource Management - Operating Expenses | 28,505    |                 |              |                  |           |            |                  |         |       |                 | 28,505    |
| 539.30 - Other Physical Environment - Operating Expenses       |           | 4,500           |              |                  |           |            |                  |         |       |                 | 4,500     |
| 541.10 - Road/Street Facilities - Personnel Services           |           | 1,021,359       |              |                  |           |            |                  |         |       |                 | 1,021,359 |
| 541.30 - Road/Street Facilities - Operating Expenses           |           | 2,758,629       |              |                  |           |            |                  |         |       |                 | 2,758,629 |
| 541.60 - Road/Street Facilities - Capital Outlay               |           | 52,299          |              |                  |           |            |                  |         |       |                 | 52,299    |
| 552.30 - Industry Development - Operating Expenses             | 22,194    |                 |              |                  |           |            |                  |         |       |                 | 22,194    |
| 553.10 - Veterans Services - Personnel Services                | 29,135    |                 |              |                  |           |            |                  |         |       |                 | 29,135    |
| 553.30 - Veterans Services - Operating Expenses                | 1,941     |                 |              |                  |           |            |                  |         |       |                 | 1,941     |
| 554.30 - Housing and Urban Development - Operating Expenses    |           | 779,946         |              |                  |           |            |                  |         |       |                 | 779,946   |
| 559.30 - Other Economic Development - Operating Expenses       |           | 441,237         |              |                  |           |            |                  |         |       |                 | 441,237   |
| 564.30 - Public Assistance - Operating Expenses                | 704,788   |                 |              |                  |           |            |                  |         |       |                 | 704,788   |
| 569.10 - Other Human Services - Personnel Services             | 73,013    |                 |              |                  |           |            |                  |         |       |                 | 73,013    |
| 569.30 - Other Human Services - Operating Expenses             | 27,579    |                 |              |                  |           |            |                  |         |       |                 | 27,579    |
| 569.60 - Other Human Services - Capital Outlay                 | 785       |                 |              |                  |           |            |                  |         |       |                 | 785       |
| 571.10 - Libraries - Personnel Services                        | 144,470   |                 |              |                  |           |            |                  |         |       |                 | 144,470   |
| 571.30 - Libraries - Operating Expenses                        | 18,164    |                 |              |                  |           |            |                  |         |       |                 | 18,164    |
| 571.60 - Libraries - Capital Outlay                            | 16,643    |                 |              |                  |           |            |                  |         |       |                 | 16,643    |
| 572.10 - Parks/Recreation - Personnel Services                 | 81,148    |                 |              |                  |           |            |                  |         |       |                 | 81,148    |
| 572.30 - Parks/Recreation - Operating Expenses                 | 68,903    |                 |              |                  |           |            |                  |         |       |                 | 68,903    |
| 572.60 - Parks/Recreation - Capital Outlay                     | 1,279     |                 |              |                  |           |            |                  |         |       |                 | 1,279     |
| 579.30 - Other Culture/Recreation - Operating Expenses         |           | 1,107           |              |                  |           |            |                  |         |       |                 | 1,107     |
| 581.90 - Interfund Transfers Out - Other Uses                  | 4,847,974 | 4,208,283       |              |                  |           |            |                  |         |       |                 | 9,056,257 |
| 601.30 - Court Administration - Operating Expenses             |           | 197,779         |              |                  |           |            |                  |         |       |                 | 197,779   |
| 602.30 - State Attorney Administration - Operating Expenses    | 22,032    |                 |              |                  |           |            |                  |         |       |                 | 22,032    |
| 603.30 - Public Defender Administration - Operating Expenses   | 10,913    |                 |              |                  |           |            |                  |         |       |                 | 10,913    |
| 603.60 - Public Defender Administration - Capital Outlay       | 2,024     |                 |              |                  |           |            |                  |         |       |                 | 2,024     |
| 604.10 - Clerk of Court Administration - Personnel Services    | 201,916   |                 |              |                  |           |            |                  |         |       |                 | 201,916   |
| 604.30 - Clerk of Court Administration - Operating Expenses    | 46,437    |                 |              |                  |           |            |                  |         |       |                 | 46,437    |
| 604.60 - Clerk of Court Administration - Capital Outlay        | 7,196     |                 |              |                  |           |            |                  |         |       |                 | 7,196     |
| 605.30 - Judicial Support - Operating Expenses                 | 1,982     |                 |              |                  |           |            |                  |         |       |                 | 1,982     |
| 608.10 - Jury Management - Personnel Services                  | 1,368     |                 |              |                  |           |            |                  |         |       |                 | 1,368     |
| 608.30 - Jury Management - Operating Expenses                  | 5,452     |                 |              |                  |           |            |                  |         |       |                 | 5,452     |
| 614.10 - Clerk of Court - Personnel Services                   | 75,045    |                 |              |                  |           |            |                  |         |       |                 | 75,045    |
| 634.10 - Clerk of Court - Personnel Services                   | 18,422    |                 |              |                  |           |            |                  |         |       |                 | 18,422    |
| 654.10 - Clerk of Court - Personnel Services                   | 22,984    |                 |              |                  |           |            |                  |         |       |                 | 22,984    |
| 685.30 - Guardian ad Litem - Operating Expenses                | 800       |                 |              |                  |           |            |                  |         |       |                 | 800       |
| 694.10 - Clerk of Court - Personnel Services                   | 6,567     |                 |              |                  |           |            |                  |         |       |                 | 6,567     |
| 711.10 - Courthouse Security - Personnel Services              | 242,967   |                 |              |                  |           |            |                  |         |       |                 | 242,967   |



| Account/Object Code                                       | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|-----------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 711.30 - Courthouse Security - Operating Expenses         | 129,481    |                 |              |                  |           |            |                  |         |       |                 | 129,481    |
| 719.30 - Other Operating Court Costs - Operating Expenses |            | 22,315          |              |                  |           |            |                  |         |       |                 | 22,315     |
| 721.30 - Court Administration - Operating Expenses        | 55,563     |                 |              |                  |           |            |                  |         |       |                 | 55,563     |
| 724.10 - Clerk of Court - Personnel Services              | 47,596     |                 |              |                  |           |            |                  |         |       |                 | 47,596     |
| 744.10 - Clerk of Court - Personnel Services              | 17,863     |                 |              |                  |           |            |                  |         |       |                 | 17,863     |
| 763.60 - Public Defender - Capital Outlay                 | 88,975     |                 |              |                  |           |            |                  |         |       |                 | 88,975     |
| Grand Total                                               | 20,893,542 | 15,896,472      |              |                  |           |            |                  |         |       | 12,341,824      | 49,131,838 |

Data Element Worksheet Report for FYE: 2016, Baker

Affiliates Report for FYE 2016

| Affiliated Entity                                         | Type                | Total Revenues | Total Expenditures | Total Debt   |
|-----------------------------------------------------------|---------------------|----------------|--------------------|--------------|
| Other Entity - Baker Correctional Development Corporation | Discretely Reported | \$13,195,642   | \$12,341,824       | \$35,565,000 |

