

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 |

