Unit Information

Unit Type: County

Year: 2019

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: Mrs. Cheryl Rewis

Title: County Finance Director

Phone: (904) 259-3121

Email: cheryl.rewis@bakercountyfl.org

Address:

339 E Macclenny Avenue
Macclenny, FL 32063-2101

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 7/1/2020

Audit Received Date: 7/1/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $1,869,233

Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/1/2020

Auditor Name: James Moore & Co. Certified Public Accountants and Consultants

Address:
2477 Tim Gamble Place Suite 200
Tallahassee, Florida 32308

Certification

Chief Financial Officer

Name: Cheryl Rewis

Title: County Finance Director

Chairman/Elected Official

Name: Stacie D. Harvey

Title: Clerk of Courts

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	1,744,390	4,249,108									5,993,498
312100 - Local Option Taxes		972,242									972,242
312300 - County Ninth-Cent Voted Fuel Tax		204,148									204,148
312410 - First Local Option Fuel Tax											0
312600 - Discretionary Sales Surtaxes	1,895,845										1,895,845
314300 - Utility Service Tax - Water											0
314900 - Utility Service Tax - Other											0
315000 - Communications Service Tax (Chapter 202)	109,190										109,190
316000 - Local Business Tax (Chapter 205)	12,650										12,650
319000 - Other General Taxes		44,518									44,518
322000 - Building Permits	148,185										148,185
323100 - Franchise Fee - Electricity	598,425										598,425
323900 - Franchise Fee - Other											0
325100 - Special Assessments - Capital Improvement											0
325200 - Special Assessments - Charges for Public Services		1,033,924									1,033,924
329000 - Other Permits, Fees & Special Assessments											0
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	457,692	269,883									727,575
331350 - Federal Grant - Sewer/Wastewater											0
331390 - Federal Grant - Other Physical Environment	103,668										103,668
331490 - Federal Grant - Other Transportation											0
331500 - Federal Grant - Economic Environment											0
331650 - Federal Grant - Child Support Reimbursement	45,041										45,041
331700 - Federal Grant - Culture/Recreation											0
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	140,786	134,142									274,928
334100 - State Grant - General Government											0
334200 - State Grant - Public Safety	40,542	187,318									227,860
334340 - State Grant - Garbage/Solid Waste		90,909									90,909
334420 - State Grant - Mass Transit											0
334490 - State Grant - Other Transportation		186,923									186,923
334500 - State Grant - Economic Environment	15,786	536,633									552,419
334690 - State Grant - Other Human Services		40,137									40,137
334700 - State Grant - Culture/Recreation	61,395	13,293									74,688
334810 - State Grant - Conflict Cases (Formerly 334.161)											0
334820 - Article V Clerk of Court Trust Fund											0
334890 - State Grant - Other Court-Related											0
334900 - State Grant - Other											0
335120 - State Revenue Sharing - Proceeds	601,699										601,699
335130 - State Revenue Sharing - Insurance Agents County Licenses	23,159										23,159
335140 - State Revenue Sharing - Mobile Home Licenses	8,556										8,556
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	259										259
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	156,000										156,000
335170 - State Revenue Sharing - Cardroom Tax											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	2,126,800										2,126,800
335190 - State Revenue Sharing - Other General Government	1,414,189										1,414,189
335220 - State Revenue Sharing - Enhanced 911 Fee		158,677									158,677
335290 - State Revenue Sharing - Other Public Safety											0
335420 - State Revenue Sharing - Mass Transit											0
335490 - State Revenue Sharing - Other Transportation		1,263,877									1,263,877
335700 - State Revenue Sharing - Culture/Recreation											0
335900 - State Revenue Sharing - Other	191,336										191,336
336000 - State Payments In Lieu of Taxes	121,652										121,652
337200 - Local Government Unit Grant - Public Safety		24,633									24,633
337300 - Local Government Unit Grant - Physical Environment											0
337400 - Local Government Unit Grant - Transportation		13,917									13,917
338000 - Shared Revenue From Other Local Units											0
341100 - Service Charge - Recording Fees	127,720										127,720
341150 - Public Records Modernization Trust Fund		47,853									47,853
341200 - Internal Service Fund Fees and Charges	68,723										68,723
341300 - Administrative Service Fees	59,357	6,711									66,068
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff											0
341540 - Fees remitted to County from Clerk of County Court											0
341800 - County Officer Commission and Fees	625,922										625,922
341900 - Other General Government Charges and Fees	29,211										29,211
342100 - Service Charge - Law Enforcement Services	227,696										227,696
342200 - Service Charge - Fire Protection											0
342300 - Service Charge - Housing for Prisoners	5,923,598	325,399								14,731,930	20,980,927
342400 - Service Charge - Emergency Management Service Fees/Charges	796,665										796,665
342600 - Service Charge - Ambulance Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	180,000										180,000
343300 - Service Charge - Water Utility											0
343400 - Service Charge - Garbage/Solid Waste											0
343500 - Service Charge - Sewer/Wastewater Utility											0
343600 - Service Charge - Water/Sewer Combination Utility											0
343800 - Service Charge - Cemetery											0
346400 - Service Charge - Animal Control and Shelter Fees	11,930										11,930
347100 - Service Charge - Libraries	6,370										6,370
347200 - Service Charge - Parks and Recreation											0
347300 - Service Charge - Cultural Services	913										913
347400 - Service Charge - Special Events											0
348120 - County Court Criminal - Service Charges	5,393										5,393
348130 - County Court Criminal - Court Costs	10	12,473									12,483
348140 - County Court Criminal - Non-Local Fines and Forfeitures		31,620									31,620
348220 - Circuit Court Criminal - Service Charges	816	681									1,497
348230 - Circuit Court Criminal - Court Costs	31,729										31,729
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	90,737										90,737
348320 - County Court Civil - Service Charges	440										440
348410 - Circuit Court Civil - Filing Fees	64,838										64,838

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348420 - Circuit Court Civil - Service Charges	26,773										26,773
348480 - Circuit Court Civil - Fees and Service Charges											0
348520 - Traffic Court - Service Charges	18,864										18,864
348530 - Traffic Court - Court Costs	61,023	29,445									90,468
348540 - Traffic Court - Non-Local Fines and Forfeitures		9,098									9,098
348620 - Juvenile Court - Service Charges	703										703
348630 - Juvenile Court - Court Costs											0
348710 - Probate Court - Filing Fees	16,575										16,575
348720 - Probate Court - Service Charges	519										519
348870 - Public Defender Liens											0
348922 - Legal Aid											0
348931 - Traffic Surcharge											0
348990 - Other Court Collections Transferred to BOCC											0
349000 - Other Charges for Services	384,728										384,728
351100 - Judgments and Fines - As Decided by County Court Criminal	33,832										33,832
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	6,426										6,426
351500 - Judgments and Fines - As Decided by Traffic Court	105,901										105,901
351800 - 10% of Fines to Public Records Modernization Trust Fund		20,933									20,933
354000 - Fines - Local Ordinance Violation	20										20
355000 - Federal Fines and Forfeits											0
358200 - Sale of Contraband Property Seized by Law Enforcement											0
359000 - Other Judgments, Fines and Forfeits											0
361100 - Interest	47,826	57,484								125,451	230,761
361300 - Net Increase (Decrease) in Fair Value of Investments											0
362000 - Rents and Royalties	139,507										139,507
364000 - Disposition of Fixed Assets	46,198										46,198
365000 - Sale of Surplus Materials and Scrap	3,500	156,169									159,669
366000 - Contributions and Donations from Private Sources	4,361	79,171									83,532
367000 - Licenses	19,026										19,026
368000 - Pension Fund Contributions											0
369300 - Settlements	18,438	290,513									308,951
369700 - Deferred Compensation Contributions	3,903	105,240									109,143
369900 - Other Miscellaneous Revenues	1,999,215	807,059									2,806,274
381000 - Inter-Fund Group Transfers In	4,358,909	3,324,086									7,682,995
384000 - Debt Proceeds	187,527	1,413,231									1,600,758
389800 - Proprietary - Capital Contributions from Private Source											0
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	25,753,087	16,141,448								14,857,381	56,751,916

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services											0
511.30 - Legislative - Operating Expenses											0
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	528,842										528,842
512.30 - Executive - Operating Expenses	457,316										457,316
512.60 - Executive - Capital Outlay	33,850										33,850
513.10 - Financial and Administrative - Personnel Services	1,597,516										1,597,516
513.30 - Financial and Administrative - Operating Expenses	261,755										261,755
513.60 - Financial and Administrative - Capital Outlay											0
514.10 - Legal Counsel - Personnel Services											0
514.30 - Legal Counsel - Operating Expenses	60,280										60,280
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services											0
515.30 - Comprehensive Planning - Operating Expenses											0
515.60 - Comprehensive Planning - Capital Outlay											0
516.10 - Non-Court Information Systems - Personnel Services											0
516.30 - Non-Court Information Systems - Operating Expenses											0
516.60 - Non-Court Information Systems - Capital Outlay											0
517.70 - Debt Service Payments - Debt Service	116,929	126,895									243,824
518.10 - Pension Benefits - Personnel Services											0
518.30 - Pension Benefits - Operating Expenses											0
519.10 - Other General Government - Personnel Services	434,651										434,651
519.30 - Other General Government - Operating Expenses	185,923	64,920									250,843
519.60 - Other General Government - Capital Outlay	26,818										26,818
521.10 - Law Enforcement - Personnel Services	3,522,890	66,461									3,589,351
521.30 - Law Enforcement - Operating Expenses	1,078,273	17,115									1,095,388
521.60 - Law Enforcement - Capital Outlay	646,072	55,146									701,218
521.70 - Law Enforcement - Debt Service	11,171										11,171
522.10 - Fire Control - Personnel Services		160,915									160,915
522.30 - Fire Control - Operating Expenses	26,959	1,309,465									1,336,424
522.60 - Fire Control - Capital Outlay		85,450									85,450
522.70 - Fire Control - Debt Service		118,115									118,115
523.10 - Detention/Corrections - Personnel Services	5,445,828	126,691									5,572,519
523.30 - Detention/Corrections - Operating Expenses	2,324,134	3,086,134								10,933,036	16,343,304
523.60 - Detention/Corrections - Capital Outlay	29,969	98,782									128,751
523.70 - Detention/Corrections - Debt Service	2,074										2,074
524.10 - Protective Inspections - Personnel Services											0
524.30 - Protective Inspections - Operating Expenses											0
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services		224,003									224,003
525.30 - Emergency and Disaster Relief - Operating Expenses		145,213									145,213
525.60 - Emergency and Disaster Relief - Capital Outlay		157,182									157,182
526.10 - Ambulance and Rescue Services - Personnel Services	1,200,057										1,200,057
526.30 - Ambulance and Rescue Services - Operating Expenses	270,779	35,604									306,383
526.60 - Ambulance and Rescue Services - Capital Outlay	249,214	12,663									261,877
526.70 - Ambulance and Rescue Services - Debt Service	24,051										24,051
527.10 - Medical Examiners - Personnel Services											0
527.30 - Medical Examiners - Operating Expenses		96,756									96,756
527.60 - Medical Examiners - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.10 - Other Public Safety - Personnel Services	427,318										427,318
529.30 - Other Public Safety - Operating Expenses	801										801
529.60 - Other Public Safety - Capital Outlay											0
531.10 - Electric Utility Services - Personnel Services											0
531.30 - Electric Utility Services - Operating Expenses											0
531.60 - Electric Utility Services - Capital Outlay											0
531.70 - Electric Utility Services - Debt Service											0
532.10 - Gas Utility Services - Personnel Services											0
532.30 - Gas Utility Services - Operating Expenses											0
533.10 - Water Utility Services - Personnel Services											0
533.30 - Water Utility Services - Operating Expenses											0
533.60 - Water Utility Services - Capital Outlay											0
533.70 - Water Utility Services - Debt Service											0
534.10 - Garbage/Solid Waste - Personnel Services	132,025	144,329									276,354
534.30 - Garbage/Solid Waste - Operating Expenses		590,182									590,182
534.60 - Garbage/Solid Waste - Capital Outlay		197,582									197,582
534.70 - Garbage/Solid Waste - Debt Service		105,742									105,742
535.10 - Sewer/Wastewater Services - Personnel Services											0
535.30 - Sewer/Wastewater Services - Operating Expenses											0
535.60 - Sewer/Wastewater Services - Capital Outlay											0
535.70 - Sewer/Wastewater Services - Debt Service											0
537.10 - Conservation/Resource Management - Personnel Services											0
537.30 - Conservation/Resource Management - Operating Expenses	115,945	27,746									143,691
537.60 - Conservation/Resource Management - Capital Outlay	37,178	20,455									57,633
538.10 - Flood Control/Stormwater Control - Personnel Services											0
538.30 - Flood Control/Stormwater Control - Operating Expenses											0
538.60 - Flood Control/Stormwater Control - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services											0
539.30 - Other Physical Environment - Operating Expenses	15,671										15,671
541.10 - Road/Street Facilities - Personnel Services		1,179,217									1,179,217
541.30 - Road/Street Facilities - Operating Expenses		945,801									945,801
541.60 - Road/Street Facilities - Capital Outlay		840,519									840,519
541.70 - Road/Street Facilities - Debt Service											0
542.10 - Airports - Personnel Services											0
542.30 - Airports - Operating Expenses											0
543.10 - Water - Personnel Services											0
543.30 - Water - Operating Expenses											0
544.10 - Mass Transit - Personnel Services											0
544.30 - Mass Transit - Operating Expenses											0
545.10 - Parking Facilities - Personnel Services											0
545.30 - Parking Facilities - Operating Expenses											0
549.30 - Other Transportation - Operating Expenses											0
549.60 - Other Transportation - Capital Outlay											0
551.10 - Employment Development - Personnel Services											0
551.30 - Employment Development - Operating Expenses											0
552.10 - Industry Development - Personnel Services											0
552.30 - Industry Development - Operating Expenses											0
552.60 - Industry Development - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.10 - Veterans Services - Personnel Services	31,802										31,802
553.30 - Veterans Services - Operating Expenses	4,349										4,349
554.10 - Housing and Urban Development - Personnel Services	81,894										81,894
554.30 - Housing and Urban Development - Operating Expenses	179,713										179,713
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Development - Personnel Services		15,962									15,962
559.30 - Other Economic Development - Operating Expenses		463,532									463,532
562.10 - Health - Personnel Services											0
562.30 - Health - Operating Expenses											0
563.10 - Mental Health - Personnel Services											0
563.30 - Mental Health - Operating Expenses											0
564.10 - Public Assistance - Personnel Services	88,262										88,262
564.30 - Public Assistance - Operating Expenses	24,440										24,440
564.60 - Public Assistance - Capital Outlay											0
569.10 - Other Human Services - Personnel Services											0
569.30 - Other Human Services - Operating Expenses	720,476	67,672									788,148
571.10 - Libraries - Personnel Services	130,587										130,587
571.30 - Libraries - Operating Expenses	35,871										35,871
571.60 - Libraries - Capital Outlay											0
572.10 - Parks/Recreation - Personnel Services	67,001										67,001
572.30 - Parks/Recreation - Operating Expenses	98,440	112,460									210,900
572.60 - Parks/Recreation - Capital Outlay	28,999	30,635									59,634
574.10 - Special Events - Personnel Services											0
574.30 - Special Events - Operating Expenses											0
578.10 - Charter Schools - Personnel Services											0
578.30 - Charter Schools - Operating Expenses											0
578.60 - Charter Schools - Capital Outlay											0
578.70 - Charter Schools - Debt Service											0
579.10 - Other Culture/Recreation - Personnel Services											0
579.30 - Other Culture/Recreation - Operating Expenses	129,353										129,353
581.90 - Interfund Transfers Out - Other Uses	3,252,562	4,430,433									7,682,995
587.90 - Clerk of Court Excess Fee Functions - Other Uses	4,345										4,345
591.90 - Non-Operating Interest Expense - Other Uses										2,155,723	2,155,723
593.90 - Special Items(Loss) - Other Uses										1,299,684	1,299,684
601.10 - Court Administration - Personnel Services	47,177										47,177
601.30 - Court Administration - Operating Expenses	128,092	74,339									202,431
601.60 - Court Administration - Capital Outlay		185,617									185,617
602.10 - State Attorney Administration - Personnel Services											0
602.30 - State Attorney Administration - Operating Expenses	58,141										58,141
603.10 - Public Defender Administration - Personnel Services											0
603.30 - Public Defender Administration - Operating Expenses	9,819										9,819
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services	199,761										199,761
604.30 - Clerk of Court Administration - Operating Expenses	17,132										17,132
604.60 - Clerk of Court Administration - Capital Outlay	1,139										1,139
605.10 - Judicial Support - Personnel Services											0
605.30 - Judicial Support - Operating Expenses	4,982										4,982
608.10 - Jury Management - Personnel Services	23,161										23,161
608.30 - Jury Management - Operating Expenses	2,984										2,984

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.10 - Clerk of Court - Personnel Services	72,336										72,336
614.30 - Clerk of Court - Operating Expenses	2,237										2,237
614.60 - Clerk of Court - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services	18,435										18,435
634.30 - Clerk of Court - Operating Expenses	119										119
654.10 - Clerk of Court - Personnel Services	26,403										26,403
654.30 - Clerk of Court - Operating Expenses	801										801
654.60 - Clerk of Court - Capital Outlay											0
656.10 - Clinical Evaluations - Personnel Services											0
674.10 - Clerk of Court - Personnel Services											0
674.30 - Clerk of Court - Operating Expenses											0
694.10 - Clerk of Court - Personnel Services	7,862										7,862
694.30 - Clerk of Court - Operating Expenses	131										131
711.10 - Courthouse Security - Personnel Services	52,156										52,156
711.30 - Courthouse Security - Operating Expenses	29,444										29,444
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services											0
712.30 - Courthouse Facilities - Operating Expenses											0
712.60 - Courthouse Facilities - Capital Outlay											0
713.10 - Information Systems - Personnel Services	151,176										151,176
713.30 - Information Systems - Operating Expenses	30,637	20,590									51,227
713.60 - Information Systems - Capital Outlay	10,858										10,858
714.10 - Public Law Library - Personnel Services											0
714.30 - Public Law Library - Operating Expenses											0
716.10 - Clerk of Court Related Technology - Personnel Services											0
716.30 - Clerk of Court Related Technology - Operating Expenses											0
719.10 - Other Operating Court Costs - Personnel Services	6,657										6,657
719.30 - Other Operating Court Costs - Operating Expenses		24,106									24,106
719.60 - Other Operating Court Costs - Capital Outlay		12,753									12,753
721.10 - Court Administration - Personnel Services											0
721.30 - Court Administration - Operating Expenses											0
724.10 - Clerk of Court - Personnel Services	51,440										51,440
724.30 - Clerk of Court - Operating Expenses	969										969
744.10 - Clerk of Court - Personnel Services	18,114										18,114
744.30 - Clerk of Court - Operating Expenses											0
763.10 - Public Defender - Personnel Services	99,087										99,087
764.10 - Clerk of Court - Personnel Services											0
764.30 - Clerk of Court - Operating Expenses											0
Grand Total	25,213,633	15,477,182								14,388,443	55,079,258

Data Element Worksheet Report for FYE: 2019, Baker

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Baker Correctional Development Corporation	Discretely Reported	$5,163,526	$6,091,428	$0
Other Entity - Baker County Corrections Management Corporation	Discretely Reported	$9,693,855	$8,297,015	$34,991,995