

Unit Information	
Unit Type: County	Year: 2011
Unit Name: Martin	Unit Dependency:
Unit Status: Active	
Location Information	Contact Information
Name: Mrs. Marsha Ewing	Name: Mrs. Sandra M. Smith
Title: Clerk of Circuit Court	Title: Director of Finance
Phone: (772) 288-5576	Phone: (772) 288-5529
	Email: ssmith@martin.fl.us
Address:	Address:
2401 SE Monterey Road Stuart, FL 34996	2401 SE Monterey Road Stuart, FL 34996

AFR Details
Original AFR
AFR Status: Certified
AFR Received Date: 4/25/2012
Audit Received Date: 8/7/2012
Submission Type: Electronic

Long-Term Debt Information
Long-Term Debt: \$162,595,905

Audit Information
Was an audit performed? Yes
Audit Performed Date: 3/19/2012
Auditor Name: Cherry Bekaert LLP
Address: 800 North Magnolia Drive Suite 1300 Orlando, FL 32803

Certification							
Chief Financial Officer	Chairman/Elected Official						
Name: Marsha Ewing	Name: Edward Ciampi						
Title: Martin County Clerk of the Circuit Court	Title: Chair of the Board of County Commissioners						
	<table><thead><tr><th>Yes</th><th>No</th></tr></thead><tbody><tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>	Yes	No	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No						
<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<input type="checkbox"/>	<input type="checkbox"/>						
Have You Experienced a Financial Emergency in this year?							
If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?							

Revenues Report for FYE 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	84,240,392	44,562,883	1,396,308	2,412,300							132,611,883
312100 - Local Option Taxes		1,138,164									1,138,164
312300 - County Ninth-Cent Voted Fuel Tax				782,201							782,201
312410 - First Local Option Fuel Tax			535,711	3,229,648							3,765,359
312420 - Second Local Option Fuel Tax				2,832,575							2,832,575
312600 - Discretionary Sales Surtaxes				10,143,539							10,143,539
315000 - Communications Service Tax (Chapter 202)	1,048,391	998,468									2,046,859
316000 - Local Business Tax (Chapter 205)		284,164									284,164
322000 - Building Permits		2,391,776									2,391,776
323700 - Franchise Fee - Solid Waste	691,885										691,885
324110 - Impact Fees - Residential - Public Safety		85,281									85,281
324120 - Impact Fees - Commercial - Public Safety		35,904									35,904
324310 - Impact Fees - Residential - Transportation		290,222									290,222
324320 - Impact Fees - Commercial - Transportation		124,096									124,096
324610 - Impact Fees - Residential - Culture/Recreation		364,135									364,135
324710 - Impact Fees - Residential - Other		98,695									98,695
324720 - Impact Fees - Commercial - Other		23,722									23,722
325100 - Special Assessments - Capital Improvement		72,807		224,881							297,688
329000 - Other Permits, Fees & Special Assessments		152,496		247,005							399,501
331100 - Federal Grant - General Government	17,987	1,349,450									1,367,437
331200 - Federal Grant - Public Safety	237,884	1,175,792									1,413,676
331390 - Federal Grant - Other Physical Environment		1,492,068									1,492,068
331420 - Federal Grant - Mass Transit		150,717									150,717
331490 - Federal Grant - Other Transportation		449,507									449,507
331500 - Federal Grant - Economic Environment		3,958,337									3,958,337
331650 - Federal Grant - Child Support Reimbursement	211,197										211,197
331690 - Federal Grant - Other Human Services		381,058									381,058
331900 - Federal Grant - Other		183,404									183,404
333000 - Federal Payments In Lieu Of Taxes	74,875	25,176									100,051
334100 - State Grant - General Government		353,117									353,117
334200 - State Grant - Public Safety		158,687									158,687
334360 - State Grant - Stormwater Management		2,607,667									2,607,667
334390 - State Grant - Other Physical Environment		4,293,026									4,293,026
334490 - State Grant - Other Transportation		1,645,527									1,645,527
334500 - State Grant - Economic Environment		350,000									350,000
334690 - State Grant - Other Human Services		30,922									30,922
334700 - State Grant - Culture/Recreation		199,016									199,016
335120 - State Revenue Sharing - Proceeds	2,805,376	466,356									3,271,732
335130 - State Revenue Sharing - Insurance Agents County Licenses	51,195										51,195
335140 - State Revenue Sharing - Mobile Home Licenses		62,489									62,489
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	62,705										62,705
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	8,550,638		2,788,001								11,338,639
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		99,290									99,290

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335390 - State Revenue Sharing - Other Physical Environment				148,369							148,369
335420 - State Revenue Sharing - Mass Transit				1,729,446							1,729,446
335490 - State Revenue Sharing - Other Transportation				760,264							760,264
335620 - State Revenue Sharing - Public Welfare	2,339										2,339
335800 - State Revenue Sharing - Clerk Allotment from JAC	3,533,689										3,533,689
337200 - Local Government Unit Grant - Public Safety		334,798									334,798
337300 - Local Government Unit Grant - Physical Environment		220,938									220,938
337500 - Local Government Unit Grant - Economic Environment										1,605,843	1,605,843
337600 - Local Government Unit Grant - Human Services		53,842									53,842
337700 - Local Government Unit Grant - Culture/Recreation		483,827									483,827
337900 - Local Government Unit Grants - Other				1,245,000							1,245,000
341100 - Service Charge - Recording Fees	504,727										504,727
341150 - Public Records Modernization Trust Fund		288,215									288,215
341160 - County Portion (\$2) of \$4 Additional Service Charge		226,166									226,166
341200 - Internal Service Fund Fees and Charges							25,840,329				25,840,329
341520 - Fees remitted to County from Sheriff	286,784										286,784
341550 - Fees remitted to County from Supervisor of Elections	1,670										1,670
341800 - County Officer Commission and Fees	3,167,168										3,167,168
341900 - Other General Government Charges and Fees	346,284	266,487									612,771
342100 - Service Charge - Law Enforcement Services	643,672										643,672
342200 - Service Charge - Fire Protection		745,978									745,978
342500 - Service Charge - Protective Inspection Fees		180,384									180,384
342600 - Service Charge - Ambulance Fees		3,898,364									3,898,364
342900 - Service Charge - Other Public Safety Charges and Fees	204,620	898,746									1,103,366
343400 - Service Charge - Garbage/Solid Waste						17,493,464					17,493,464
343600 - Service Charge - Water/Sewer Combination Utility						28,878,371					28,878,371
343900 - Service Charge - Other Physical Environment Charges						44,777					44,777
344900 - Service Charge - Other Transportation Charges				330,435		228,947					559,382
346400 - Service Charge - Animal Control and Shelter Fees	235,493										235,493
347200 - Service Charge - Parks and Recreation	336,709	528,458									865,167
348921 - Court Innovations/Local Requirements		55,106									55,106
348922 - Legal Aid		55,047									55,047
348923 - Law Library		55,018									55,018
348924 - Juvenile Alternative Programs		54,667									54,667
348930 - State Court Facility Surcharge (\$30)		509,715									509,715
349000 - Other Charges for Services	438,823	591,754				22,712					1,053,289
351100 - Judgments and Fines - As Decided by County Court Criminal	5,972										5,972
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	768										768
351500 - Judgments and Fines - As Decided by Traffic Court	89,631								82,415		172,046
351600 - Judgments and Fines - As Decided by Juvenile Court	31										31
351700 - Intergovernmental Radio Communication Program				130,116							130,116
351800 - 10% of Fines to Public Records Modernization Trust Fund		268,885									268,885
352000 - Fines - Library	96,744										96,744
354000 - Fines - Local Ordinance Violation	221	284,622									284,843
358200 - Sale of Contraband Property Seized by Law Enforcement		55,404									55,404
359000 - Other Judgments, Fines and Forfeits	516	68,405									68,921
361100 - Interest	251,012	392,941	78,279	300,925	245	874,924	21,949		9,684	60,847	1,990,806

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	140,706	9,348		166,349		1,201,645					1,518,048
364000 - Disposition of Fixed Assets				1,050		5,865					6,915
365000 - Sale of Surplus Materials and Scrap	24,446			37,856		25,285	68,224				155,811
366000 - Contributions and Donations from Private Sources	110,364	44,352		277,840						7,088	439,644
367000 - Licenses		249,730									249,730
369300 - Settlements	2,237,593										2,237,593
369900 - Other Miscellaneous Revenues	2,944,025	550,070		577,309		526,520	613,462			40	5,211,426
381000 - Inter-Fund Group Transfers In	7,315,614	7,793,772	4,978,217	1,324,143			2,750,000				24,161,746
383000 - Installment Purchases & Capital Lease Proceeds	8,318,628										8,318,628
384000 - Debt Proceeds			82,000	8,962,553							9,044,553
389200 - Proprietary - Federal Grants and Donations						1,787,843					1,787,843
389300 - Proprietary - State Grants and Donations						2,419,218					2,419,218
389400 - Proprietary - Other Grants and Donations						9,297,110					9,297,110
389500 - Proprietary - Capital Contributions from Federal Government						2,407,825					2,407,825
389600 - Proprietary - Capital Contributions from State Government						71,834					71,834
389700 - Proprietary - Capital Contributions from Other Public Source						21,320					21,320
Grand Total	129,454,024	89,219,458	9,858,516	35,863,804	245	65,307,660	29,293,964		92,099	1,673,818	360,763,588

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	683,222										683,222
511.30 - Legislative - Operating Expenses	168,030										168,030
512.10 - Executive - Personnel Services	606,640										606,640
512.30 - Executive - Operating Expenses	58,773	22,083									80,856
512.60 - Executive - Capital Outlay	6,664										6,664
513.10 - Financial and Administrative - Personnel Services	11,540,785	84,311		101,713							11,726,809
513.30 - Financial and Administrative - Operating Expenses	3,595,032	7,191	27,968	370			27,937,811				31,568,372
513.60 - Financial and Administrative - Capital Outlay	1,093,127										1,093,127
514.10 - Legal Counsel - Personnel Services	766,539	56,380									822,919
514.30 - Legal Counsel - Operating Expenses	81,302										81,302
515.10 - Comprehensive Planning - Personnel Services		1,574,543									1,574,543
515.30 - Comprehensive Planning - Operating Expenses		396,330									396,330
515.60 - Comprehensive Planning - Capital Outlay		10,052									10,052
516.10 - Non-Court Information Systems - Personnel Services	27,240										27,240
516.30 - Non-Court Information Systems - Operating Expenses	15,924										15,924
517.70 - Debt Service Payments - Debt Service	9,867	350,000	11,763,469								12,123,336
519.10 - Other General Governmental Services - Personnel Services	2,266,228	258,047		213,441			480,364				3,218,080
519.30 - Other General Governmental Services - Operating Expenses	11,662,271	2,700,519		1,614,725			851,772				16,829,287
519.60 - Other General Governmental Services - Capital Outlay	595,649	51,403		10,041,185							10,688,237
519.70 - Other General Governmental Services - Debt Service	421,274	347,324									768,598

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.80 - Other General Governmental Services - Grants and Aids	631,030	89,200									720,230
521.10 - Law Enforcement - Personnel Services	34,234,324	164,900									34,399,224
521.30 - Law Enforcement - Operating Expenses	4,657,224	227,650									4,884,874
521.60 - Law Enforcement - Capital Outlay	737,288	85,247									822,535
521.90 - Law Enforcement - Other Uses	21,045										21,045
522.10 - Fire Control - Personnel Services		304,755									304,755
522.30 - Fire Control - Operating Expenses		29,874									29,874
523.10 - Detention and/or Corrections - Personnel Services	14,668,826	159,133									14,827,959
523.30 - Detention and/or Corrections - Operating Expenses	887,776	2,795,950		46,048							3,729,774
523.60 - Detention and/or Corrections - Capital Outlay	45,575	98,485		120,309							264,369
524.10 - Protective Inspections - Personnel Services		2,049,004									2,049,004
524.30 - Protective Inspections - Operating Expenses		1,137,998									1,137,998
524.60 - Protective Inspections - Capital Outlay		150,068									150,068
525.10 - Emergency and Disaster Relief Services - Personnel Services	974,401	249,469									1,223,870
525.30 - Emergency and Disaster Relief Services - Operating Expenses	69,062	522,333									591,395
525.60 - Emergency and Disaster Relief Services - Capital Outlay	2,810	9,278									12,088
526.10 - Ambulance and Rescue Services - Personnel Services	1,541,213	31,604,829									33,146,042
526.30 - Ambulance and Rescue Services - Operating Expenses	356,419	2,401,273									2,757,692
526.60 - Ambulance and Rescue Services - Capital Outlay	5,150	11,500									16,650
527.80 - Medical Examiners - Grants and Aids	284,912										284,912
529.10 - Other Public Safety - Personnel Services	48,046										48,046
529.30 - Other Public Safety - Operating Expenses	182,264	31,784		749							214,797
529.60 - Other Public Safety - Capital Outlay	5,144	601,585		292,517							899,246
529.70 - Other Public Safety - Debt Service		105,210									105,210
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,274,210					1,274,210
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						14,593,241					14,593,241
536.10 - Water-Sewer Combination Services - Personnel Services						6,482,603					6,482,603
536.30 - Water-Sewer Combination Services - Operating Expenses				8,273		19,702,142					19,710,415
536.70 - Water-Sewer Combination Services - Debt Service						4,034,752					4,034,752
537.10 - Conservation and Resource Management - Personnel Services	232,737	293,646		134,092							660,475
537.30 - Conservation and Resource Management - Operating Expenses	385,482	5,642,914		486,079							6,514,475
537.60 - Conservation and Resource Management - Capital Outlay				15,645							15,645
538.10 - Flood Control/Stormwater Management - Personnel Services		1,164,187									1,164,187
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,200,363		400							1,200,763
538.60 - Flood Control/Stormwater Management - Capital Outlay		4,318,479		259,519							4,577,998
541.10 - Road and Street Facilities - Personnel Services		121,393		4,010,559							4,131,952
541.30 - Road and Street Facilities - Operating Expenses		652,558		4,750,972						3,136	5,406,666
541.60 - Road and Street Facilities - Capital Outlay		3,054,208		3,557,884							6,612,092
541.80 - Road and Street Facilities - Grants and Aids		10,000									10,000
542.10 - Airports - Personnel Services						339,958					339,958
542.30 - Airports - Operating Expenses						3,347,126					3,347,126
544.10 - Mass Transit Systems - Personnel Services		28,243									28,243
544.30 - Mass Transit Systems - Operating Expenses	453,371	827,248									1,280,619
544.60 - Mass Transit Systems - Capital Outlay		444,695		73,370							518,065
544.80 - Mass Transit Systems - Grants and Aids	19,682										19,682

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.30 - Industry Development - Operating Expenses		643,894									643,894
553.10 - Veteran's Services - Personnel Services	117,218										117,218
553.30 - Veteran's Services - Operating Expenses	60,689										60,689
554.10 - Housing and Urban Development - Personnel Services	113,935	53,602									167,537
554.30 - Housing and Urban Development - Operating Expenses	2,519	119,376									121,895
554.60 - Housing and Urban Development - Capital Outlay		607,770									607,770
554.80 - Housing and Urban Development - Grants and Aids		4,855,436							23,909		4,879,345
559.10 - Other Economic Environment - Personnel Services										357,529	357,529
559.30 - Other Economic Environment - Operating Expenses		707,675								1,178,096	1,885,771
559.60 - Other Economic Environment - Capital Outlay		6,150								1,341,352	1,347,502
559.80 - Other Economic Environment - Grants and Aids										1,500	1,500
562.10 - Health Services - Personnel Services	277,917										277,917
562.30 - Health Services - Operating Expenses	526,418	5,747									532,165
562.60 - Health Services - Capital Outlay	750	36,696									37,446
564.10 - Public Assistance Services - Personnel Services	13,263	98,890									112,153
564.30 - Public Assistance Services - Operating Expenses	393	21,336									21,729
564.80 - Public Assistance Services - Grants and Aids	12,039	3,856,303									3,868,342
569.10 - Other Human Services - Personnel Services	163,458										163,458
569.30 - Other Human Services - Operating Expenses	545,854										545,854
569.80 - Other Human Services - Grants and Aids	268,750	39,899							136,500		445,149
571.10 - Libraries - Personnel Services	2,056,790										2,056,790
571.30 - Libraries - Operating Expenses	611,010	35,446		1,047							647,503
571.60 - Libraries - Capital Outlay	128,476	120,987									249,463
572.10 - Parks and Recreation - Personnel Services	2,104,618	317,648									2,422,266
572.30 - Parks and Recreation - Operating Expenses	2,357,441	1,093,708		189,011							3,640,160
572.60 - Parks and Recreation - Capital Outlay	7,683,858	1,390,013		5,830,438							14,904,309
572.80 - Parks and Recreation - Grants and Aids	79,200	1,700									80,900
581.90 - Inter-Fund Group Transfers Out - Other Uses	6,905,207	12,745,913	832,057	3,628,568		50,000					24,161,745
587.30 - Clerk of Court Excess Remittance - Operating Expenses	44,615										44,615
602.30 - State Attorney Administration - Operating Expenses		128,517									128,517
603.30 - Public Defender Administration - Operating Expenses	70,000	68,989									138,989
604.10 - Clerk of Court Administration - Personnel Services	402,828										402,828
604.30 - Clerk of Court Administration - Operating Expenses	19,179										19,179
605.10 - Judicial Support - Personnel Services		2,032									2,032
605.30 - Judicial Support - Operating Expenses	17,529	151,448									168,977
607.10 - Appeals - Personnel Services	23,151										23,151
607.30 - Appeals - Operating Expenses	5,677										5,677
608.10 - Jury Management - Personnel Services	81,785										81,785
608.30 - Jury Management - Operating Expenses	53,387										53,387
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	334,059										334,059
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	18,383	658									19,041
629.80 - Other Circuit Court - Criminal Costs - Grants and Aids	76,093										76,093
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	928,044										928,044
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	26,319										26,319
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	11,972										11,972
658.30 - Witness Coordination/Management - Circuit Family - Operating Expenses	6,760										6,760

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
664.10 - Domestic Violence Court - Circuit Family - Personnel Services	67,165										67,165
664.30 - Domestic Violence Court - Circuit Family - Operating Expenses	3,860										3,860
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	373,727										373,727
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	253,343										253,343
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	8,335	580									8,915
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	180	31,775									31,955
694.10 - Clerk of Court Administration - Probate - Personnel Services	117,698										117,698
694.30 - Clerk of Court Administration - Probate - Operating Expenses	9,273										9,273
711.10 - Courthouse Security - Personnel Services	2,833,385										2,833,385
711.30 - Courthouse Security - Operating Expenses	30,037										30,037
713.10 - Information Systems and Technology - Personnel Services		133,463									133,463
713.30 - Information Systems and Technology - Operating Expenses		177,337									177,337
713.60 - Information Systems and Technology - Capital Outlay		69,344									69,344
716.10 - Clerk of Court Related Technology - Personnel Services		118,506									118,506
716.30 - Clerk of Court Related Technology - Operating Expenses		25,978									25,978
716.60 - Clerk of Court Related Technology - Capital Outlay		7,875									7,875
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	306,128										306,128
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	7,717	388									8,105
734.10 - Drug Court - County Criminal - Personnel Services	26,802	82,332									109,134
734.30 - Drug Court - County Criminal - Operating Expenses	123,100	81,626									204,726
744.10 - Clerk of Court Administration - County Civil - Personnel Services	366,380										366,380
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	9,000										9,000
764.10 - Clerk of Court Administration - Traffic - Personnel Services	645,040										645,040
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	26,262	671									26,933
Grand Total	125,399,364	94,285,350	12,623,494	35,376,914		49,824,032	29,269,947		160,409	2,881,613	349,821,123

Data Element Worksheet Report for FYE: 2011, Martin

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Martin County Community Redevelopment Agency	Discretely Reported	\$1,673,818	\$2,881,613	\$0
Special District - Martin County Health Facilities Authority	Independently Reported	\$5,671	\$175	\$0
Special District - Martin County Industrial Development Authority	Independently Reported	\$12	\$668	\$0