

### Unit Information

Unit Type: County

Year: 2013

Unit Name: St Johns

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Cheryl Strickland

Title: Clerk of Circuit Court

Phone: (904) 819-3600

Address:

4010 Lewis Speedway  
St Augustine, FL 32084

### Contact Information

Name: Ms. Linda Payne

Title: Asst. Fin. Dir.

Phone: (904) 819-3694

Email: lpayne@sjccoc.us

Address:

4010 Lewis Speedway  
St. Augustine, FL 32084

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 7/1/2014

Audit Received Date: 7/1/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$403,788,953

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2014

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

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

### Certification

#### Chief Financial Officer

Name: Cheryl Strickland

Title: Clerk of Courts

#### Chairman/Elected Official

Name: Jay Morris

Title: Chair

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	88,245,208	31,228,285									119,473,493
312100 - Local Option Taxes		7,344,605	2,341,696								9,686,301
312300 - County Ninth-Cent Voted Fuel Tax		192,773									192,773
312410 - First Local Option Fuel Tax		3,506,866									3,506,866
312420 - Second Local Option Fuel Tax		1,423									1,423
312600 - Discretionary Sales Surtaxes	250										250
315000 - Communications Service Tax (Chapter 202)	2,088,801	313,224									2,402,025
322000 - Building Permits		5,856,515									5,856,515
323700 - Franchise Fee - Solid Waste						593,035					593,035
323900 - Franchise Fee - Other						600					600
324110 - Impact Fees - Residential - Public Safety		1,757,881									1,757,881
324210 - Impact Fees - Residential - Physical Environment			356,757								356,757
324310 - Impact Fees - Residential - Transportation		3,142,038									3,142,038
324610 - Impact Fees - Residential - Culture/Recreation		438,454									438,454
324710 - Impact Fees - Residential - Other		1,384,752									1,384,752
325100 - Special Assessments - Capital Improvement		23,465				754,728					778,193
329000 - Other Permits, Fees & Special Assessments	1,002,997	134,159									1,137,156
331100 - Federal Grant - General Government	38,744										38,744
331200 - Federal Grant - Public Safety	368,180	947,614									1,315,794
331390 - Federal Grant - Other Physical Environment	494,153	304,696									798,849
331420 - Federal Grant - Mass Transit				1,511,594							1,511,594
331490 - Federal Grant - Other Transportation	666										666
331500 - Federal Grant - Economic Environment		30,780									30,780
331610 - Federal Grant - Health or Hospitals		2,426,302									2,426,302
331620 - Federal Grant - Public Assistance		75,054									75,054
331690 - Federal Grant - Other Human Services	1,475										1,475
333000 - Federal Payments In Lieu Of Taxes	482										482
334200 - State Grant - Public Safety	137,752										137,752
334390 - State Grant - Other Physical Environment		1,456,894				42,987					1,499,881
334420 - State Grant - Mass Transit				302,009							302,009
334500 - State Grant - Economic Environment		466,418									466,418
334610 - State Grant - Health or Hospitals		2,485,182									2,485,182
334700 - State Grant - Culture/Recreation	129,610										129,610
335120 - State Revenue Sharing - Proceeds	3,323,968		1,226,735								4,550,703
335130 - State Revenue Sharing - Insurance Agents County Licenses	57,775										57,775
335140 - State Revenue Sharing - Mobile Home Licenses	55,116										55,116
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	12,915										12,915
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	245,859										245,859
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	10,293,237		5,360,832								15,654,069
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		4,810,466									4,810,466
335290 - State Revenue Sharing - Other Public Safety	586										586
335490 - State Revenue Sharing - Other Transportation		3,262,231									3,262,231
335700 - State Revenue Sharing - Culture/Recreation		74,404									74,404
337100 - Local Government Unit Grant - General Government	5,618,362										5,618,362

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337300 - Local Government Unit Grant - Physical Environment	3,648					209,801					213,449
337700 - Local Government Unit Grant - Culture/Recreation	119,627										119,627
337900 - Local Government Unit Grants - Other		125,370									125,370
341100 - Service Charge - Recording Fees	2,013,279			1,119,288							3,132,567
341300 - Administrative Service Fees	2,702										2,702
341520 - Fees remitted to County from Sheriff	193,561										193,561
341530 - Fees remitted to County from Clerk of Circuit Court		825,120									825,120
341550 - Fees remitted to County from Supervisor of Elections	9,126										9,126
341800 - County Officer Commission and Fees		333,262									333,262
341900 - Other General Government Charges and Fees	1,229,015						19,330,318				20,559,333
342200 - Service Charge - Fire Protection		232,256									232,256
342300 - Service Charge - Housing for Prisoners	71,247										71,247
342600 - Service Charge - Ambulance Fees	4,066,123										4,066,123
342900 - Service Charge - Other Public Safety Charges and Fees	62,475										62,475
343400 - Service Charge - Garbage/Solid Waste						18,690,559					18,690,559
343600 - Service Charge - Water/Sewer Combination Utility						34,138,236					34,138,236
343700 - Service Charge - Conservation and Resource Management	755,255										755,255
343900 - Service Charge - Other Physical Environment Charges		136,500				2,038,246					2,174,746
344500 - Service Charge - Parking Facilities		107,619									107,619
344900 - Service Charge - Other Transportation Charges		4,905,776									4,905,776
345100 - Service Charge - Housing	1,198,950									2,382,974	3,581,924
345900 - Service Charge - Other Economic Environment Charges		12,382								34,924	47,306
346400 - Service Charge - Animal Control and Shelter Fees	99,225										99,225
346900 - Service Charge - Other Human Services Charges	11										11
347200 - Service Charge - Parks and Recreation	353,951					970,609					1,324,560
347300 - Service Charge - Cultural Services		5,596,559				612,049					6,208,608
347900 - Service Charge - Other Culture/Recreation Charges		925,174				117,381					1,042,555
349000 - Other Charges for Services	5,423,144	42,847									5,465,991
351100 - Judgments and Fines - As Decided by County Court Criminal	23,925	1,379,760									1,403,685
352000 - Fines - Library	206,561										206,561
359000 - Other Judgments, Fines and Forfeits	702,994	104,146									807,140
361100 - Interest	567,421	473,910	20,142	107,531		752,129	44,540			258	1,965,931
361300 - Net Increase (Decrease) in Fair Value of Investments	-332,117	-348,292		-47,502		-564,960	-16,348				-1,309,219
362000 - Rents and Royalties	635,467										635,467
364000 - Disposition of Fixed Assets		70,835		20,110		-756,727					-665,782
365000 - Sale of Surplus Materials and Scrap	8,079,580										8,079,580
366000 - Contributions and Donations from Private Sources	225,134	232,907									458,041
369900 - Other Miscellaneous Revenues	897,326	54,087					669,703				1,621,116
381000 - Inter-Fund Group Transfers In	3,116,852	584,225	7,054,350	11,434,949		384,492					22,574,868
383000 - Installment Purchases & Capital Lease Proceeds	1,750,000										1,750,000
384000 - Debt Proceeds			45,727,279								45,727,279
389400 - Proprietary - Other Grants and Donations						6,461,707	25,000				6,486,707
Grand Total	143,590,618	87,458,924	62,087,791	14,447,979		64,444,872	20,053,213			2,418,156	394,501,553

**Expenditures Report for FYE 2013**

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	580,957										580,957
511.30 - Legislative - Operating Expenses	146,715										146,715
512.10 - Executive - Personnel Services	3,602,426	236,085									3,838,511
512.30 - Executive - Operating Expenses	1,255,206	820,011									2,075,217
512.60 - Executive - Capital Outlay	58,474	5,590									64,064
513.10 - Financial and Administrative - Personnel Services	611,567	200,000									811,567
513.30 - Financial and Administrative - Operating Expenses	171,547										171,547
514.10 - Legal Counsel - Personnel Services	813,256										813,256
514.30 - Legal Counsel - Operating Expenses	303,464										303,464
514.90 - Legal Counsel - Other Uses	120,646										120,646
515.10 - Comprehensive Planning - Personnel Services	2,438,929										2,438,929
515.30 - Comprehensive Planning - Operating Expenses	213,295										213,295
517.70 - Debt Service Payments - Debt Service	297,913	6,635	62,044,180								62,348,728
519.10 - Other General Governmental Services - Personnel Services	14,333,736										14,333,736
519.30 - Other General Governmental Services - Operating Expenses	5,057,343	3,443,109									8,500,452
519.60 - Other General Governmental Services - Capital Outlay	465,596	17,479		426,899							909,974
519.80 - Other General Governmental Services - Grants and Aids		12,340									12,340
519.90 - Other General Governmental Services - Other Uses	29,059										29,059
521.10 - Law Enforcement - Personnel Services	42,054,202	966,698									43,020,900
521.30 - Law Enforcement - Operating Expenses	11,284,090	3,067,734									14,351,824
521.60 - Law Enforcement - Capital Outlay	2,856,561	284,758									3,141,319
521.80 - Law Enforcement - Grants and Aids		25,344									25,344
521.90 - Law Enforcement - Other Uses		5,007									5,007
522.10 - Fire Control - Personnel Services		17,200,621									17,200,621
522.30 - Fire Control - Operating Expenses		4,290,307									4,290,307
522.60 - Fire Control - Capital Outlay		715,499									715,499
523.30 - Detention and/or Corrections - Operating Expenses	477,411										477,411
523.60 - Detention and/or Corrections - Capital Outlay				76,924							76,924
524.10 - Protective Inspections - Personnel Services	521,816	2,092,919									2,614,735
524.30 - Protective Inspections - Operating Expenses	77,994	713,491									791,485
524.60 - Protective Inspections - Capital Outlay	39,502										39,502
525.10 - Emergency and Disaster Relief Services - Personnel Services	324,002										324,002
525.30 - Emergency and Disaster Relief Services - Operating Expenses	266,128										266,128
526.10 - Ambulance and Rescue Services - Personnel Services	5,599,543										5,599,543
526.30 - Ambulance and Rescue Services - Operating Expenses	1,349,677										1,349,677
526.60 - Ambulance and Rescue Services - Capital Outlay	766,627										766,627
527.10 - Medical Examiners - Personnel Services	560,783										560,783
527.30 - Medical Examiners - Operating Expenses	-239,189										-239,189
529.10 - Other Public Safety - Personnel Services	367,529	378,893									746,422
529.30 - Other Public Safety - Operating Expenses	1,140,115	82,813									1,222,928
529.60 - Other Public Safety - Capital Outlay	36,733			14,228,081							14,264,814
529.80 - Other Public Safety - Grants and Aids		26,000									26,000
534.10 - Garbage/Solid Waste Control Services - Personnel Services						752,841					752,841



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						18,079,996					18,079,996
536.10 - Water-Sewer Combination Services - Personnel Services						8,274,459					8,274,459
536.30 - Water-Sewer Combination Services - Operating Expenses			17,036			22,442,987					22,460,023
536.70 - Water-Sewer Combination Services - Debt Service						8,373,664					8,373,664
537.10 - Conservation and Resource Management - Personnel Services	1,134,776										1,134,776
537.30 - Conservation and Resource Management - Operating Expenses	378,625	35,983									414,608
537.60 - Conservation and Resource Management - Capital Outlay		138,084									138,084
537.80 - Conservation and Resource Management - Grants and Aids		15,000									15,000
541.10 - Road and Street Facilities - Personnel Services		7,968,518									7,968,518
541.30 - Road and Street Facilities - Operating Expenses		17,531,319									17,531,319
541.60 - Road and Street Facilities - Capital Outlay		3,836,400		441,916							4,278,316
541.80 - Road and Street Facilities - Grants and Aids		93,010									93,010
541.90 - Road and Street Facilities - Other Uses		187,014									187,014
544.30 - Mass Transit Systems - Operating Expenses				188,892							188,892
544.60 - Mass Transit Systems - Capital Outlay				888,525							888,525
544.80 - Mass Transit Systems - Grants and Aids				1,075,381							1,075,381
552.10 - Industry Development - Personnel Services	137,630										137,630
552.30 - Industry Development - Operating Expenses	222,814									111,118	333,932
553.10 - Veteran's Services - Personnel Services	233,126										233,126
553.30 - Veteran's Services - Operating Expenses	10,238										10,238
554.10 - Housing and Urban Development - Personnel Services	263,130										263,130
554.30 - Housing and Urban Development - Operating Expenses	674,515	51,452								2,626,975	3,352,942
554.80 - Housing and Urban Development - Grants and Aids	1,860,280	5,600									1,865,880
559.30 - Other Economic Environment - Operating Expenses										1,451	1,451
561.80 - Hospital Services - Grants and Aids	1,149,609										1,149,609
562.10 - Health Services - Personnel Services	733,849										733,849
562.30 - Health Services - Operating Expenses	553,027	298,524									851,551
562.80 - Health Services - Grants and Aids	419,650										419,650
563.30 - Mental Health Services - Operating Expenses		5,073									5,073
564.10 - Public Assistance Services - Personnel Services	590,341	2,046,548									2,636,889
564.30 - Public Assistance Services - Operating Expenses	1,537,562	2,555,668									4,093,230
564.60 - Public Assistance Services - Capital Outlay		55,012									55,012
564.80 - Public Assistance Services - Grants and Aids	293,548										293,548
569.80 - Other Human Services - Grants and Aids	445,079										445,079
571.10 - Libraries - Personnel Services	3,500,789										3,500,789
571.30 - Libraries - Operating Expenses	1,453,651										1,453,651
571.60 - Libraries - Capital Outlay	815										815
572.10 - Parks and Recreation - Personnel Services	3,533,258	279,571				526,662					4,339,491
572.30 - Parks and Recreation - Operating Expenses	3,305,574	1,251,535				732,700					5,289,809
572.60 - Parks and Recreation - Capital Outlay	751,243	15,877		932,590							1,699,710
572.70 - Parks and Recreation - Debt Service						81,971					81,971
572.80 - Parks and Recreation - Grants and Aids		6,345									6,345
573.10 - Cultural Services - Personnel Services		419,980									419,980
573.30 - Cultural Services - Operating Expenses		6,619,849									6,619,849
573.60 - Cultural Services - Capital Outlay		1,000									1,000
575.30 - Special Recreation Facilities - Operating Expenses						444,941					444,941
575.70 - Special Recreation Facilities - Debt Service						471,160					471,160



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Inter-Fund Group Transfers Out - Other Uses	14,518,973	7,052,960		1,002,935							22,574,868
590.30 - Proprietary Other Non-Operating Disbursements - Operating Expenses							20,099,423				20,099,423
601.10 - Court Administration - Personnel Services	72,175	79,425									151,600
601.30 - Court Administration - Operating Expenses	424,454	151,859									576,313
601.60 - Court Administration - Capital Outlay	23,359	32,950									56,309
601.80 - Court Administration - Grants and Aids	40,912										40,912
602.30 - State Attorney Administration - Operating Expenses	59,169										59,169
603.30 - Public Defender Administration - Operating Expenses	1,201										1,201
604.10 - Clerk of Court Administration - Personnel Services	531,841	380,140									911,981
604.30 - Clerk of Court Administration - Operating Expenses	37,643	234,436									272,079
604.60 - Clerk of Court Administration - Capital Outlay		15,946									15,946
611.30 - Court Administration - Circuit Criminal - Operating Expenses	470										470
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	475,786										475,786
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	17,285										17,285
615.30 - Court Reporter Services - Circuit Criminal - Operating Expenses	1,954										1,954
629.10 - Other Circuit Court - Criminal Costs - Personnel Services	85,390										85,390
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses	5,029										5,029
629.60 - Other Circuit Court - Criminal Costs - Capital Outlay	65										65
631.30 - Court Administration - Circuit Civil - Operating Expenses	1,822										1,822
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	637,761										637,761
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	7,429										7,429
649.10 - Other Circuit Court - Civil Costs - Personnel Services	77,494										77,494
649.30 - Other Circuit Court - Civil Costs - Operating Expenses	4,564										4,564
649.60 - Other Circuit Court - Civil Costs - Capital Outlay	59										59
651.30 - Court Administration - Circuit Family - Operating Expenses	7,233										7,233
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	392,216										392,216
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	31,586										31,586
669.10 - Other Family Court Programs - Personnel Services	86,781										86,781
669.30 - Other Family Court Programs - Operating Expenses	5,111										5,111
669.60 - Other Family Court Programs - Capital Outlay	66										66
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	157										157
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	52,827										52,827
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	4,826										4,826
685.10 - Guardian Ad Litem - Circuit Juvenile - Personnel Services	55,527										55,527
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	3,676										3,676
689.10 - Other Circuit Court - Juvenile - Personnel Services	27,411										27,411
689.30 - Other Circuit Court - Juvenile - Operating Expenses	1,614										1,614
689.60 - Other Circuit Court - Juvenile - Capital Outlay	21										21
691.30 - Court Administration - Probate - Operating Expenses	1,518										1,518
694.10 - Clerk of Court Administration - Probate - Personnel Services	110,116										110,116
694.30 - Clerk of Court Administration - Probate - Operating Expenses	5,293										5,293
709.10 - Other Circuit Court - Probate Costs - Personnel Services	47,451										47,451



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
709.30 - Other Circuit Court - Probate Costs - Operating Expenses	2,795										2,795
709.60 - Other Circuit Court - Probate Costs - Capital Outlay	36										36
712.30 - Courthouse Facilities - Operating Expenses		6,087									6,087
712.60 - Courthouse Facilities - Capital Outlay		3,370									3,370
721.30 - Court Administration - County Criminal - Operating Expenses	4,097										4,097
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	586,465										586,465
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	16,022										16,022
739.10 - Other County Court - Criminal Costs - Personnel Services	201,575										201,575
739.30 - Other County Court - Criminal Costs - Operating Expenses	11,872										11,872
739.60 - Other County Court - Criminal Costs - Capital Outlay	154										154
741.30 - Court Administration - County Civil - Operating Expenses	148										148
744.10 - Clerk of Court Administration - County Civil - Personnel Services	177,456										177,456
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	3,976										3,976
759.10 - Other County Court - Civil Costs - Personnel Services	79,073										79,073
759.30 - Other County Court - Civil Costs - Operating Expenses	4,657										4,657
759.60 - Other County Court - Civil Costs - Capital Outlay	61										61
764.10 - Clerk of Court Administration - Traffic - Personnel Services	357,093										357,093
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	8,106										8,106
769.10 - Other County Court - Traffic Costs - Personnel Services	829,309										829,309
769.30 - Other County Court - Traffic Costs - Operating Expenses	48,842										48,842
769.60 - Other County Court - Traffic Costs - Capital Outlay	636										636
Grand Total	141,357,420	85,965,868	62,061,216	19,262,143		60,181,381	20,099,423			2,739,544	391,666,995

## Data Element Worksheet Report for FYE: 2013, St Johns

## Affiliates Report for FYE 2013



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Anastasia Sanitary District	Zero Revenues And Expenditures			
Special District - Elkton Drainage District	Blended in Primary Report	\$29,234	\$30,619	\$0
Special District - Housing Finance Authority of St. Johns County	Discretely Reported	\$2,382,994	\$2,626,975	\$346,580
Special District - Ponte Vedra Zoning and Adjustment Board	Blended in Primary Report	\$0	\$14,515	\$0
Special District - St. Johns County Community Redevelopment Agency	Blended in Primary Report	\$483,446	\$483,494	\$13,002,428
Special District - St. Johns County Educational Facilities Authority	Discretely Reported	\$0	\$1,451	\$0
Special District - St. Johns County Industrial Development Authority	Discretely Reported	\$35,162	\$111,118	\$0
Special District - Vilano Beach Street Lighting District	Blended in Primary Report	\$8,041	\$9,770	\$0