

Unit Information

Unit Type: County

Year: 2015

Unit Name: Okeechobee

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Sharon Robertson

Title: Clerk of Circuit Court

Phone: (863) 763-2131

Address:

312 Northwest 3rd St.,
Okeechobee, FL 34972-4176

Contact Information

Name: Mr. Peter Nikolakakis

Title: Director of Accounting

Phone: (863) 763-6553

Email: pnikolakakis@clerk.co.okeechobee.fl.us

Address:

312 Northwest 3rd Street
Okeechobee, FL 34972

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/13/2016

Audit Received Date: 6/10/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$845,860

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/25/2016

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Sharon Robertson

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: Frank Irby

Title: Chairman Board of County
Commissioners

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 2015

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|------------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 12,658,487 | | 521,085 | | | | | | | | 13,179,572 |
| 312100 - Local Option Taxes | | 237,022 | | | | | | | | | 237,022 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 272,137 | | | | | | | | | 272,137 |
| 312410 - First Local Option Fuel Tax | | 1,535,093 | | 982,945 | | | | | | | 2,518,038 |
| 312600 - Discretionary Sales Surtaxes | 3,427,250 | 656,904 | | 984,965 | | | | | | | 5,069,119 |
| 315000 - Communications Service Tax (Chapter 202) | 100,191 | | | | | | | | | | 100,191 |
| 319000 - Other General Taxes | | 4,183,286 | | | | | | | | | 4,183,286 |
| 322000 - Building Permits | | 421,025 | | | | | | | | | 421,025 |
| 323700 - Franchise Fee - Solid Waste | 366,002 | | | | | | | | | | 366,002 |
| 325200 - Special Assessments - Charges for Public Services | | 2,480,166 | | | | | | | | | 2,480,166 |
| 329000 - Other Permits, Fees & Special Assessments | 50,229 | 51,114 | | | | | | | | | 101,343 |
| 331100 - Federal Grant - General Government | 4,823 | | | | | | | | | | 4,823 |
| 331200 - Federal Grant - Public Safety | 266,139 | 14,172 | | | | | | | | | 280,311 |
| 331390 - Federal Grant - Other Physical Environment | 5,107 | 469,156 | | | | | | | | | 474,263 |
| 331610 - Federal Grant - Health or Hospitals | 30,185 | | | | | | | | | | 30,185 |
| 331650 - Federal Grant - Child Support Reimbursement | | 67,192 | | | | | | | | | 67,192 |
| 331690 - Federal Grant - Other Human Services | 223,254 | 235,161 | | | | | | | | | 458,415 |
| 331700 - Federal Grant - Culture/Recreation | 141,019 | | | | | | | | | | 141,019 |
| 334200 - State Grant - Public Safety | | 130,614 | | | | | | | | | 130,614 |
| 334340 - State Grant - Garbage/Solid Waste | | 42,310 | | | | | | | | | 42,310 |
| 334410 - State Grant - Airport Development | | | | 61,595 | | | | | | | 61,595 |
| 334490 - State Grant - Other Transportation | | 64,326 | | | | | | | | | 64,326 |
| 334690 - State Grant - Other Human Services | 204,597 | | | | | | | | | | 204,597 |
| 334700 - State Grant - Culture/Recreation | | 350,000 | | | | | | | | | 350,000 |
| 334890 - State Grant - Other Court-Related | | 380,245 | | | | | | | | | 380,245 |
| 334900 - State Grant - Other | | 148,734 | | | | | | | | | 148,734 |
| 335120 - State Revenue Sharing - Proceeds | 939,952 | | | | | | | | | | 939,952 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 22,541 | | | | | | | | | | 22,541 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 11,453 | | | | | | | | | | 11,453 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 6,324 | | | | | | | | | | 6,324 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 2,100,127 | | | | | | | | | | 2,100,127 |
| 335190 - State Revenue Sharing - Other General Government | 1,220,497 | | | | | | | | | | 1,220,497 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | | 9,792 | | | | | | | | | 9,792 |
| 335490 - State Revenue Sharing - Other Transportation | | 1,746,254 | | | | | | | | | 1,746,254 |
| 335900 - State Revenue Sharing - Other | 223,250 | | | | | | | | | | 223,250 |
| 336000 - State Payments In Lieu of Taxes | 11,297 | | | | | | | | | | 11,297 |
| 337200 - Local Government Unit Grant - Public Safety | 9,500 | | | | | | | | | | 9,500 |
| 341100 - Service Charge - Recording Fees | 114,399 | 905 | | | | | | | | | 115,304 |
| 341150 - Public Records Modernization Trust Fund | | 94,805 | | | | | | | | | 94,805 |
| 341200 - Internal Service Fund Fees and Charges | | 869 | | | | | | | | | 869 |
| 341510 - Fees remitted to County from Tax Collector | 448,967 | 9,203 | | | | | | | | | 458,170 |
| 341520 - Fees remitted to County from Sheriff | 229,533 | 212,888 | | | | | | | | | 442,421 |
| 341560 - Fees remitted to County from Property Appraiser | 45,090 | 8,069 | | | | | | | | | 53,159 |
| 341900 - Other General Government Charges and Fees | 45,248 | 50,442 | | | | | | | | | 95,690 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 342400 - Service Charge - Emergency Management Service Fees/Charges | | 146,153 | | | | | | | | | 146,153 |
| 342600 - Service Charge - Ambulance Fees | | 1,022,910 | | | | | | | | | 1,022,910 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | | 10,454 | | | | | | | | | 10,454 |
| 343400 - Service Charge - Garbage/Solid Waste | | 236,199 | | | | | | | | | 236,199 |
| 343800 - Service Charge - Cemetery | | 120,125 | | | | | | | | | 120,125 |
| 345900 - Service Charge - Other Economic Environment Charges | | 64,294 | | | | | | | | | 64,294 |
| 346400 - Service Charge - Animal Control and Shelter Fees | | 84,689 | | | | | | | | | 84,689 |
| 346900 - Service Charge - Other Human Services Charges | 7,885 | 237,383 | | | | | | | | | 245,268 |
| 347200 - Service Charge - Parks and Recreation | 361,953 | | | | | 112,077 | | | | | 474,030 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 27,910 | | | | | | | | | | 27,910 |
| 348120 - County Court Criminal - Service Charges | | 4,928 | | | | | | | | | 4,928 |
| 348220 - Circuit Court Criminal - Service Charges | | 13,625 | | | | | | | | | 13,625 |
| 348310 - County Court Civil - Filing Fees | | 93,334 | | | | | | | | | 93,334 |
| 348320 - County Court Civil - Service Charges | | 63,544 | | | | | | | | | 63,544 |
| 348410 - Circuit Court Civil - Filing Fees | | 150,141 | | | | | | | | | 150,141 |
| 348420 - Circuit Court Civil - Service Charges | | 13,391 | | | | | | | | | 13,391 |
| 348520 - Traffic Court - Service Charges | | 150,488 | | | | | | | | | 150,488 |
| 348530 - Traffic Court - Court Costs | | 91,836 | | | | | | | | | 91,836 |
| 348710 - Probate Court - Filing Fees | | 28,720 | | | | | | | | | 28,720 |
| 348720 - Probate Court - Service Charges | | 2,610 | | | | | | | | | 2,610 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 39,153 | 179,589 | | | | | | | | | 218,742 |
| 352000 - Fines - Library | 17,606 | | | | | | | | | | 17,606 |
| 354000 - Fines - Local Ordinance Violation | | 14,115 | | | | | | | | | 14,115 |
| 359000 - Other Judgments, Fines and Forfeits | 41,850 | 166,180 | | | | | | | | | 208,030 |
| 361100 - Interest | 45,257 | 107,913 | 1,232 | 33,546 | | 157 | | | | | 188,105 |
| 362000 - Rents and Royalties | 184,797 | 164,811 | | | | | | | | | 349,608 |
| 366000 - Contributions and Donations from Private Sources | 20,919 | 500 | | | | | | | | | 21,419 |
| 369900 - Other Miscellaneous Revenues | 1,363,313 | 1,435,072 | | 10,309 | | 2,016 | | | | | 2,810,710 |
| 381000 - Inter-Fund Group Transfers In | 376,032 | 287,446 | | | | | | | | | 663,478 |
| Grand Total | 25,392,136 | 18,762,334 | 522,317 | 2,073,360 | | 114,250 | | | | | 46,864,397 |

Expenditures Report for FYE 2015

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 250,468 | | | | | | | | | | 250,468 |
| 511.30 - Legislative - Operating Expenses | 547,333 | | | | | | | | | | 547,333 |
| 511.60 - Legislative - Capital Outlay | 1,897 | | | 141,606 | | | | | | | 143,503 |
| 511.80 - Legislative - Grants and Aids | 9,748 | | | | | | | | | | 9,748 |
| 512.10 - Executive - Personnel Services | 529,559 | | | | | | | | | | 529,559 |
| 512.30 - Executive - Operating Expenses | 85,500 | | | | | | | | | | 85,500 |
| 513.10 - Financial and Administrative - Personnel Services | 2,450,906 | 135 | | | | | | | | | 2,451,041 |
| 513.30 - Financial and Administrative - Operating Expenses | 918,552 | 24,035 | | | | | | | | | 942,587 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|----------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 513.60 - Financial and Administrative - Capital Outlay | 84,919 | | | | | | | | | | 84,919 |
| 514.10 - Legal Counsel - Personnel Services | 3,697 | | | | | | | | | | 3,697 |
| 514.30 - Legal Counsel - Operating Expenses | 153,217 | | | | | | | | | | 153,217 |
| 514.60 - Legal Counsel - Capital Outlay | 1,591 | | | | | | | | | | 1,591 |
| 515.10 - Comprehensive Planning - Personnel Services | | 251,430 | | | | | | | | | 251,430 |
| 515.30 - Comprehensive Planning - Operating Expenses | 9,940 | 104,317 | | | | | | | | | 114,257 |
| 517.70 - Debt Service Payments - Debt Service | | | 493,533 | | | | | | | | 493,533 |
| 519.10 - Other General Government - Personnel Services | 138,746 | 124,884 | | 150,705 | | | | | | | 414,335 |
| 519.30 - Other General Government - Operating Expenses | 784,966 | 66,278 | | 126,538 | | 32,721 | | | | | 1,010,503 |
| 519.60 - Other General Government - Capital Outlay | | 4,411 | | 437,766 | | | | | | | 442,177 |
| 519.80 - Other General Government - Grants and Aids | 173,000 | | | | | | | | | | 173,000 |
| 521.10 - Law Enforcement - Personnel Services | 6,377,295 | | | | | | | | | | 6,377,295 |
| 521.30 - Law Enforcement - Operating Expenses | 1,421,045 | | | 48,369 | | | | | | | 1,469,414 |
| 521.60 - Law Enforcement - Capital Outlay | 377,168 | | | | | | | | | | 377,168 |
| 521.70 - Law Enforcement - Debt Service | | | | | | | | | | | 0 |
| 522.10 - Fire Control - Personnel Services | | 1,753,166 | | | | | | | | | 1,753,166 |
| 522.30 - Fire Control - Operating Expenses | | 556,077 | | | | | | | | | 556,077 |
| 522.60 - Fire Control - Capital Outlay | | 460,863 | | | | | | | | | 460,863 |
| 522.70 - Fire Control - Debt Service | | 101,823 | | | | | | | | | 101,823 |
| 523.10 - Detention/Corrections - Personnel Services | 3,572,057 | 80,616 | | | | | | | | | 3,652,673 |
| 523.30 - Detention/Corrections - Operating Expenses | 1,337,179 | 276,535 | | | | | | | | | 1,613,714 |
| 523.60 - Detention/Corrections - Capital Outlay | 22,100 | 39,776 | | | | | | | | | 61,876 |
| 524.10 - Protective Inspections - Personnel Services | | 154,979 | | | | | | | | | 154,979 |
| 524.30 - Protective Inspections - Operating Expenses | | 516,308 | | | | | | | | | 516,308 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | 91,389 | | | | | | | | | | 91,389 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | 76,637 | | | | | | | | | | 76,637 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | | 1,418,717 | | | | | | | | | 1,418,717 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | | 641,596 | | | | | | | | | 641,596 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | | 467,106 | | | | | | | | | 467,106 |
| 526.70 - Ambulance and Rescue Services - Debt Service | | 89,215 | | | | | | | | | 89,215 |
| 527.30 - Medical Examiners - Operating Expenses | 86,165 | | | | | | | | | | 86,165 |
| 529.10 - Other Public Safety - Personnel Services | 289,265 | 20,348 | | | | | | | | | 309,613 |
| 529.30 - Other Public Safety - Operating Expenses | 96,062 | 115,565 | | | | | | | | | 211,627 |
| 529.60 - Other Public Safety - Capital Outlay | 16,999 | 30,734 | | | | | | | | | 47,733 |
| 533.30 - Water Utility Services - Operating Expenses | 3,668 | | | | | | | | | | 3,668 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | 63,135 | | | | | | | | | 63,135 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | 2,620,463 | | | | | | | | | 2,620,463 |
| 537.10 - Conservation/Resource Management - Personnel Services | 115,644 | | | | | | | | | | 115,644 |
| 537.30 - Conservation/Resource Management - Operating Expenses | 36,053 | | | | | | | | | | 36,053 |
| 537.60 - Conservation/Resource Management - Capital Outlay | 2,899 | | | | | | | | | | 2,899 |
| 537.80 - Conservation/Resource Management - Grants and Aids | 44,100 | | | | | | | | | | 44,100 |
| 541.10 - Road/Street Facilities - Personnel Services | | 975,557 | | | | | | | | | 975,557 |
| 541.30 - Road/Street Facilities - Operating Expenses | | 3,215,571 | | 80,851 | | | | | | | 3,296,422 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 716,433 | | | | | | | | | 716,433 |
| 541.70 - Road/Street Facilities - Debt Service | | 8,906 | | | | | | | | | 8,906 |
| 542.10 - Airports - Personnel Services | | 45,068 | | | | | | | | | 45,068 |
| 542.30 - Airports - Operating Expenses | | 162,692 | | | | | | | | | 162,692 |
| 542.60 - Airports - Capital Outlay | | | | 76,993 | | | | | | | 76,993 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 549.30 - Other Transportation - Operating Expenses | | 46,268 | | | | | | | | | 46,268 |
| 552.10 - Industry Development - Personnel Services | | 27,130 | | | | | | | | | 27,130 |
| 552.30 - Industry Development - Operating Expenses | | 260,554 | | | | | | | | | 260,554 |
| 552.80 - Industry Development - Grants and Aids | | 9,100 | | | | | | | | | 9,100 |
| 553.10 - Veterans Services - Personnel Services | 70,683 | | | | | | | | | | 70,683 |
| 554.10 - Housing and Urban Development - Personnel Services | | 19,075 | | | | | | | | | 19,075 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 1,276,705 | | | | | | | | | 1,276,705 |
| 554.60 - Housing and Urban Development - Capital Outlay | | 163,004 | | | | | | | | | 163,004 |
| 562.10 - Health - Personnel Services | | 187,537 | | | | | | | | | 187,537 |
| 562.30 - Health - Operating Expenses | | 120,197 | | | | | | | | | 120,197 |
| 562.60 - Health - Capital Outlay | | | | 3,875 | | | | | | | 3,875 |
| 563.80 - Mental Health - Grants and Aids | 46,410 | | | | | | | | | | 46,410 |
| 564.30 - Public Assistance - Operating Expenses | 600,902 | | | | | | | | | | 600,902 |
| 569.10 - Other Human Services - Personnel Services | 401,805 | | | | | | | | | | 401,805 |
| 569.30 - Other Human Services - Operating Expenses | 515,802 | | | | | | | | | | 515,802 |
| 569.60 - Other Human Services - Capital Outlay | | | | 4,621 | | | | | | | 4,621 |
| 571.10 - Libraries - Personnel Services | 291,349 | | | | | | | | | | 291,349 |
| 571.30 - Libraries - Operating Expenses | 87,900 | 29,113 | | | | | | | | | 117,013 |
| 572.10 - Parks/Recreation - Personnel Services | 407,890 | | | | | | | | | | 407,890 |
| 572.30 - Parks/Recreation - Operating Expenses | 479,899 | | | | | 108,042 | | | | | 587,941 |
| 572.60 - Parks/Recreation - Capital Outlay | 7,300 | | | 304,193 | | | | | | | 311,493 |
| 574.30 - Special Events - Operating Expenses | 23,753 | | | | | | | | | | 23,753 |
| 575.30 - Special Facilities - Operating Expenses | | 995 | | | | | | | | | 995 |
| 581.90 - Interfund Transfers Out - Other Uses | 255,361 | 408,117 | | | | | | | | | 663,478 |
| 586.90 - Transfer Out from Constitutional Fee Officers - Other Uses | | 234,542 | | | | | | | | | 234,542 |
| 601.30 - Court Administration - Operating Expenses | 33,035 | | | | | | | | | | 33,035 |
| 602.30 - State Attorney Administration - Operating Expenses | 21,203 | | | | | | | | | | 21,203 |
| 603.30 - Public Defender Administration - Operating Expenses | 3,662 | | | | | | | | | | 3,662 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 45,259 | | | | | | | | | 45,259 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 16,418 | | | | | | | | | 16,418 |
| 608.30 - Jury Management - Operating Expenses | | 19,490 | | | | | | | | | 19,490 |
| 614.10 - Clerk of Court - Personnel Services | | 319,063 | | | | | | | | | 319,063 |
| 614.30 - Clerk of Court - Operating Expenses | | 5,372 | | | | | | | | | 5,372 |
| 634.10 - Clerk of Court - Personnel Services | | 264,416 | | | | | | | | | 264,416 |
| 634.30 - Clerk of Court - Operating Expenses | | 3,679 | | | | | | | | | 3,679 |
| 654.10 - Clerk of Court - Personnel Services | | 160,658 | | | | | | | | | 160,658 |
| 654.30 - Clerk of Court - Operating Expenses | | 6,700 | | | | | | | | | 6,700 |
| 671.30 - Court Administration - Operating Expenses | | 12,360 | | | | | | | | | 12,360 |
| 674.10 - Clerk of Court - Personnel Services | | 38,494 | | | | | | | | | 38,494 |
| 674.30 - Clerk of Court - Operating Expenses | | 1,765 | | | | | | | | | 1,765 |
| 685.60 - Guardian ad Litem - Capital Outlay | | 4,697 | | | | | | | | | 4,697 |
| 694.10 - Clerk of Court - Personnel Services | | 46,959 | | | | | | | | | 46,959 |
| 694.30 - Clerk of Court - Operating Expenses | | 1,325 | | | | | | | | | 1,325 |
| 711.10 - Courthouse Security - Personnel Services | 696,716 | | | | | | | | | | 696,716 |
| 711.30 - Courthouse Security - Operating Expenses | 33,358 | | | | | | | | | | 33,358 |
| 712.30 - Courthouse Facilities - Operating Expenses | | 5,600 | | | | | | | | | 5,600 |
| 712.60 - Courthouse Facilities - Capital Outlay | | 46,760 | | | | | | | | | 46,760 |
| 715.30 - Legal Aid - Operating Expenses | | 10,900 | | | | | | | | | 10,900 |
| 719.30 - Other Operating Court Costs - Operating Expenses | | 39,630 | | | | | | | | | 39,630 |

| Account/Object Code | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|----------------------------------------------|-------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 744.30 - Clerk of Court - Operating Expenses | | | 3,451 | | | | | | | | | 3,451 |
| 764.10 - Clerk of Court - Personnel Services | | | 84,633 | | | | | | | | | 84,633 |
| 764.30 - Clerk of Court - Operating Expenses | | | 4,830 | | | | | | | | | 4,830 |
| | Grand Total | 24,086,792 | 19,031,535 | 493,533 | 1,375,517 | | 140,763 | | | | | 45,128,140 |

Data Element Worksheet Report for FYE: 2015, Okeechobee

Affiliates Report for FYE 2015

