

### Unit Information

Unit Type: County

Year: 2017

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. Panagiotis 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: 6/22/2018

Audit Received Date: 7/31/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$690,752

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/8/2018

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US Highway 27 S, Sebring FL 33870

### Certification

#### Chief Financial Officer

Name: PANAGIOTIS NIKOLAKAKIS

Title: DIRECTOR OF ACCOUNTING

#### Chairman/Elected Official

Name: SHARON ROBERTSON

Title: CLERK OF CIRCUIT COURT &  
COMPTROLLER

Yes No

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	13,116,115										13,116,115
312100 - Local Option Taxes		338,882									338,882
312300 - County Ninth-Cent Voted Fuel Tax		283,303									283,303
312410 - First Local Option Fuel Tax		1,573,119		988,487							2,561,606
312600 - Discretionary Sales Surtaxes	4,240,418	1,334,312				74,369					5,649,099
315000 - Communications Service Tax (Chapter 202)	112,766										112,766
319000 - Other General Taxes		7,344,055									7,344,055
322000 - Building Permits		588,511									588,511
323700 - Franchise Fee - Solid Waste	402,489										402,489
325200 - Special Assessments - Charges for Public Services		3,697									3,697
329000 - Other Permits, Fees & Special Assessments	43,054	47,966									91,020
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	116,571	84,250									200,821
331390 - Federal Grant - Other Physical Environment											0
331610 - Federal Grant - Health or Hospitals	31,131										31,131
331650 - Federal Grant - Child Support Reimbursement		88,625									88,625
331690 - Federal Grant - Other Human Services	171,312										171,312
331700 - Federal Grant - Culture/Recreation	121,343										121,343
334100 - State Grant - General Government	27,878										27,878
334200 - State Grant - Public Safety		391,851									391,851
334340 - State Grant - Garbage/Solid Waste		89,442									89,442
334360 - State Grant - Stormwater Management		1,022,259									1,022,259
334410 - State Grant - Airport Development											0
334490 - State Grant - Other Transportation											0
334690 - State Grant - Other Human Services	223,281	30,183									253,464
334700 - State Grant - Culture/Recreation		350,000									350,000
334890 - State Grant - Other Court-Related											0
334900 - State Grant - Other											0
335120 - State Revenue Sharing - Proceeds	1,004,311										1,004,311
335130 - State Revenue Sharing - Insurance Agents County Licenses	17,247										17,247
335140 - State Revenue Sharing - Mobile Home Licenses	13,557										13,557
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,315										7,315
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	2,488,446										2,488,446
335190 - State Revenue Sharing - Other General Government	1,117,222										1,117,222
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		18,550									18,550
335220 - State Revenue Sharing - Enhanced 911 Fee		226,496									226,496
335420 - State Revenue Sharing - Mass Transit		59,689									59,689
335490 - State Revenue Sharing - Other Transportation		1,853,012									1,853,012
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes	11,297										11,297
337200 - Local Government Unit Grant - Public Safety	5,000										5,000
341100 - Service Charge - Recording Fees	197,112	748									197,860
341150 - Public Records Modernization Trust Fund		92,756									92,756

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges		967									967
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff	323,468										323,468
341560 - Fees remitted to County from Property Appraiser											0
341800 - County Officer Commission and Fees	675,423	15,912									691,335
341900 - Other General Government Charges and Fees	72,923	80,829									153,752
342300 - Service Charge - Housing for Prisoners		259,652									259,652
342400 - Service Charge - Emergency Management Service Fees/Charges		89,821									89,821
342600 - Service Charge - Ambulance Fees		1,253,789									1,253,789
342900 - Service Charge - Other Public Safety Charges and Fees		15,367									15,367
343400 - Service Charge - Garbage/Solid Waste		227,949									227,949
343800 - Service Charge - Cemetery		104,125									104,125
345900 - Service Charge - Other Economic Environment Charges		26,074									26,074
346400 - Service Charge - Animal Control and Shelter Fees		103,826									103,826
346900 - Service Charge - Other Human Services Charges	10,931										10,931
347200 - Service Charge - Parks and Recreation	340,568					48,884					389,452
347900 - Service Charge - Other Culture/Recreation Charges											0
348120 - County Court Criminal - Service Charges		3,737									3,737
348220 - Circuit Court Criminal - Service Charges		9,683									9,683
348310 - County Court Civil - Filing Fees		91,754									91,754
348320 - County Court Civil - Service Charges		40,996									40,996
348410 - Circuit Court Civil - Filing Fees		94,124									94,124
348420 - Circuit Court Civil - Service Charges		5,640									5,640
348520 - Traffic Court - Service Charges		79,258									79,258
348530 - Traffic Court - Court Costs		61,623									61,623
348710 - Probate Court - Filing Fees		29,055									29,055
348720 - Probate Court - Service Charges		2,206									2,206
348850 - State Reimbursement		250,409									250,409
348990 - Other Court Collections Transferred to BOCC	96										96
351100 - Judgments and Fines - As Decided by County Court Criminal	21,650	173,662									195,312
352000 - Fines - Library	14,254										14,254
354000 - Fines - Local Ordinance Violation		58,604									58,604
359000 - Other Judgments, Fines and Forfeits	51,844	126,532									178,376
361100 - Interest	160,866	313,402		132,887		461					607,616
362000 - Rents and Royalties	169,603	188,007									357,610
366000 - Contributions and Donations from Private Sources	34,555	29,120									63,675
369900 - Other Miscellaneous Revenues	819,962	1,198,089		1,075,748		92					3,093,891
381000 - Inter-Fund Group Transfers In	874,445	3,248,905									4,123,350
383000 - Installment Purchases & Capital Lease Proceeds	230,778										230,778
Grand Total	27,492,481	24,004,823		2,197,122		123,806					53,818,232

## Expenditures Report for FYE 2017



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	300,640										300,640
511.30 - Legislative - Operating Expenses	586,211			61,000							647,211
511.60 - Legislative - Capital Outlay	24,304			157,474							181,778
511.80 - Legislative - Grants and Aids	12,361										12,361
512.10 - Executive - Personnel Services	462,805										462,805
512.30 - Executive - Operating Expenses	98,485										98,485
513.10 - Financial and Administrative - Personnel Services	2,848,874	163									2,849,037
513.30 - Financial and Administrative - Operating Expenses	918,967	7,204									926,171
513.60 - Financial and Administrative - Capital Outlay	98,093										98,093
513.80 - Financial and Administrative - Grants and Aids											0
514.10 - Legal Counsel - Personnel Services											0
514.30 - Legal Counsel - Operating Expenses	136,607										136,607
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services		325,444									325,444
515.30 - Comprehensive Planning - Operating Expenses	10,013	120,532		30,000							160,545
517.70 - Debt Service Payments - Debt Service											0
519.10 - Other General Government - Personnel Services	603,615	129,550		200,808							933,973
519.30 - Other General Government - Operating Expenses	822,951	35,375		352,973		23,879					1,235,178
519.60 - Other General Government - Capital Outlay	104,771	98,940		77,059							280,770
519.80 - Other General Government - Grants and Aids	150,000										150,000
521.10 - Law Enforcement - Personnel Services	7,401,173										7,401,173
521.30 - Law Enforcement - Operating Expenses	1,568,430										1,568,430
521.60 - Law Enforcement - Capital Outlay	347,358			234,751							582,109
521.70 - Law Enforcement - Debt Service	49,268										49,268
522.10 - Fire Control - Personnel Services		2,375,061									2,375,061
522.30 - Fire Control - Operating Expenses		690,483									690,483
522.60 - Fire Control - Capital Outlay		328,365									328,365
522.70 - Fire Control - Debt Service		85,565									85,565
523.10 - Detention/Corrections - Personnel Services	3,770,829	92,971									3,863,800
523.30 - Detention/Corrections - Operating Expenses	2,333,911	98,302									2,432,213
523.60 - Detention/Corrections - Capital Outlay	15,270										15,270
524.10 - Protective Inspections - Personnel Services		219,274									219,274
524.30 - Protective Inspections - Operating Expenses		650,065									650,065
524.60 - Protective Inspections - Capital Outlay		9,320									9,320
525.10 - Emergency and Disaster Relief - Personnel Services	94,455										94,455
525.30 - Emergency and Disaster Relief - Operating Expenses	196,760										196,760
526.10 - Ambulance and Rescue Services - Personnel Services		1,880,859									1,880,859
526.30 - Ambulance and Rescue Services - Operating Expenses		600,314									600,314
526.60 - Ambulance and Rescue Services - Capital Outlay		293,342									293,342
526.70 - Ambulance and Rescue Services - Debt Service		74,971									74,971
527.30 - Medical Examiners - Operating Expenses	87,853										87,853
529.10 - Other Public Safety - Personnel Services	332,636	31,223									363,859
529.30 - Other Public Safety - Operating Expenses	98,948	116,054									215,002
529.60 - Other Public Safety - Capital Outlay	24,865	254,010									278,875
529.80 - Other Public Safety - Grants and Aids		26,001									26,001
533.30 - Water Utility Services - Operating Expenses	11,182										11,182
534.10 - Garbage/Solid Waste - Personnel Services		72,742									72,742
534.30 - Garbage/Solid Waste - Operating Expenses		2,743,283									2,743,283



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.10 - Conservation/Resource Management - Personnel Services	130,714										130,714
537.30 - Conservation/Resource Management - Operating Expenses	36,752										36,752
537.60 - Conservation/Resource Management - Capital Outlay				21,300							21,300
537.80 - Conservation/Resource Management - Grants and Aids	43,000										43,000
541.10 - Road/Street Facilities - Personnel Services		1,212,789									1,212,789
541.30 - Road/Street Facilities - Operating Expenses		2,440,925		183,171							2,624,096
541.60 - Road/Street Facilities - Capital Outlay		1,196,176		1,308,518							2,504,694
541.70 - Road/Street Facilities - Debt Service											0
542.10 - Airports - Personnel Services		75,294									75,294
542.30 - Airports - Operating Expenses		168,110		35,200							203,310
542.60 - Airports - Capital Outlay		2,265		202,610							204,875
549.30 - Other Transportation - Operating Expenses		46,648									46,648
552.10 - Industry Development - Personnel Services		51,031									51,031
552.30 - Industry Development - Operating Expenses		172,743									172,743
552.80 - Industry Development - Grants and Aids		50,000									50,000
553.10 - Veterans Services - Personnel Services	65,519										65,519
554.10 - Housing and Urban Development - Personnel Services		4,161									4,161
554.30 - Housing and Urban Development - Operating Expenses		315,470									315,470
554.60 - Housing and Urban Development - Capital Outlay		5,000									5,000
554.80 - Housing and Urban Development - Grants and Aids		244,398									244,398
562.10 - Health - Personnel Services	329,714	16,218									345,932
562.30 - Health - Operating Expenses	130,023	12,861									142,884
562.60 - Health - Capital Outlay	61,237										61,237
563.10 - Mental Health - Personnel Services	4,776										4,776
563.80 - Mental Health - Grants and Aids	48,285										48,285
564.30 - Public Assistance - Operating Expenses	726,024										726,024
569.10 - Other Human Services - Personnel Services	447,447										447,447
569.30 - Other Human Services - Operating Expenses	531,069										531,069
569.60 - Other Human Services - Capital Outlay											0
571.10 - Libraries - Personnel Services	286,048										286,048
571.30 - Libraries - Operating Expenses	99,519	25,727									125,246
572.10 - Parks/Recreation - Personnel Services	527,055										527,055
572.30 - Parks/Recreation - Operating Expenses	588,325			2,900		92,333					683,558
572.60 - Parks/Recreation - Capital Outlay	25,044	525,000		206,480							756,524
574.30 - Special Events - Operating Expenses											0
575.30 - Special Facilities - Operating Expenses		19,864									19,864
575.60 - Special Facilities - Capital Outlay		6,329									6,329
581.90 - Interfund Transfers Out - Other Uses	10,186	4,113,164									4,123,350
586.90 - Transfer Out from Constitutional Fee Officers - Other Uses											0
601.30 - Court Administration - Operating Expenses	19,026										19,026
601.80 - Court Administration - Grants and Aids	22,282										22,282
602.30 - State Attorney Administration - Operating Expenses											0
602.80 - State Attorney Administration - Grants and Aids	39,725										39,725
603.30 - Public Defender Administration - Operating Expenses											0
603.80 - Public Defender Administration - Grants and Aids	20,839										20,839
604.10 - Clerk of Court Administration - Personnel Services		45,766									45,766
604.30 - Clerk of Court Administration - Operating Expenses		8,813									8,813
608.10 - Jury Management - Personnel Services		261									261





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.30 - Jury Management - Operating Expenses		19,504									19,504
614.10 - Clerk of Court - Personnel Services		388,694									388,694
614.30 - Clerk of Court - Operating Expenses		18,893									18,893
624.80 - Community Service Programs - Grants and Aids		21,166									21,166
634.10 - Clerk of Court - Personnel Services		314,289									314,289
634.30 - Clerk of Court - Operating Expenses		9,336									9,336
654.10 - Clerk of Court - Personnel Services		136,601									136,601
654.30 - Clerk of Court - Operating Expenses		11,963									11,963
671.30 - Court Administration - Operating Expenses		12,050									12,050
674.10 - Clerk of Court - Personnel Services		49,058									49,058
674.30 - Clerk of Court - Operating Expenses		3,997									3,997
685.60 - Guardian ad Litem - Capital Outlay											0
694.10 - Clerk of Court - Personnel Services		37,725									37,725
694.30 - Clerk of Court - Operating Expenses		2,855									2,855
711.10 - Courthouse Security - Personnel Services	858,788										858,788
711.30 - Courthouse Security - Operating Expenses	29,908										29,908
711.60 - Courthouse Security - Capital Outlay		3,140									3,140
712.30 - Courthouse Facilities - Operating Expenses		4,340									4,340
712.60 - Courthouse Facilities - Capital Outlay		17,462									17,462
715.30 - Legal Aid - Operating Expenses		9,991									9,991
719.30 - Other Operating Court Costs - Operating Expenses		855									855
741.10 - Court Administration - Personnel Services		16,086									16,086
744.30 - Clerk of Court - Operating Expenses		4,563									4,563
764.10 - Clerk of Court - Personnel Services		80,850									80,850
764.30 - Clerk of Court - Operating Expenses		10,021									10,021
Grand Total	28,592,940	23,291,865		3,074,244		116,212					55,075,261

## Data Element Worksheet Report for FYE: 2017, Okeechobee

## Affiliates Report for FYE 2017

