

Unit Information

Unit Type: County

Year: 2010

Unit Name: Highlands

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Robert W. Germaine

Title: Clerk of Circuit Court

Phone: (863) 402-6564

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

Contact Information

Name: Mrs. Tasha Morgan

Title: Director of Accounting

Phone: (863) 402-6579

Email: Tmorgan@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/23/2011

Audit Received Date: 4/1/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$25,159,494

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/21/2011

Auditor Name: NCT Group CPA

Address:

435 S. Commerce Ave.
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: Barbara Stewart

Title: Chairperson

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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	39,721,800										39,721,800
312100 - Local Option Taxes		306,286									306,286
312300 - County Ninth-Cent Voted Fuel Tax		510,840									510,840
312410 - First Local Option Fuel Tax		3,859,750									3,859,750
312420 - Second Local Option Fuel Tax		461									461
312600 - Discretionary Sales Surtaxes		7,139,392									7,139,392
315000 - Communications Service Tax (Chapter 202)	735,148	109,850									844,998
322000 - Building Permits		494,457									494,457
325200 - Special Assessments - Charges for Public Services		2,045,674				4,500,322					6,545,996
329000 - Other Permits, Fees & Special Assessments	25,953	105,875									131,828
331200 - Federal Grant - Public Safety	1,048,072	3,214									1,051,286
331390 - Federal Grant - Other Physical Environment	86,029	9,753				4,674					100,456
331490 - Federal Grant - Other Transportation		948									948
331500 - Federal Grant - Economic Environment	305,500	823,150									1,128,650
331620 - Federal Grant - Public Assistance	170,105										170,105
331690 - Federal Grant - Other Human Services	5,678										5,678
333000 - Federal Payments In Lieu Of Taxes	23,252										23,252
334100 - State Grant - General Government	31,517									33,191	64,708
334200 - State Grant - Public Safety	571,473	295,515									866,988
334340 - State Grant - Garbage/Solid Waste	11,103										11,103
334390 - State Grant - Other Physical Environment	336,275	6,071,478				-12,546					6,395,207
334490 - State Grant - Other Transportation	-9,675	2,616,507									2,606,832
334500 - State Grant - Economic Environment	89,682					4,301					93,983
334690 - State Grant - Other Human Services	245,450										245,450
334700 - State Grant - Culture/Recreation	542,500										542,500
334890 - State Grant - Other Court-Related	1,030	129,848									130,878
334900 - State Grant - Other	7,826	13,904									21,730
335120 - State Revenue Sharing - Proceeds	1,823,424										1,823,424
335130 - State Revenue Sharing - Insurance Agents County Licenses	24,186										24,186
335140 - State Revenue Sharing - Mobile Home Licenses	221,324										221,324
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	30,417										30,417
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	4,140,016										4,140,016
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	4,510										4,510
335420 - State Revenue Sharing - Mass Transit	304										304
335490 - State Revenue Sharing - Other Transportation		2,410,188									2,410,188
335620 - State Revenue Sharing - Public Welfare	44,518										44,518
335700 - State Revenue Sharing - Culture/Recreation		32,849									32,849
335800 - State Revenue Sharing - Clerk Allotment from JAC		1,815,008									1,815,008
335900 - State Revenue Sharing - Other	3,524,294										3,524,294
336000 - State Payments In Lieu of Taxes	40,829										40,829
337100 - Local Government Unit Grant - General Government	50,000										50,000
337200 - Local Government Unit Grant - Public Safety	297,871										297,871
337300 - Local Government Unit Grant - Physical Environment						1,365					1,365

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337400 - Local Government Unit Grant - Transportation		241,956		300,000							541,956
337700 - Local Government Unit Grant - Culture/Recreation		193,711									193,711
341100 - Service Charge - Recording Fees	294,549	256,169									550,718
341510 - Fees remitted to County from Tax Collector	1,326,970										1,326,970
341520 - Fees remitted to County from Sheriff	367,487										367,487
341530 - Fees remitted to County from Clerk of Circuit Court	2,034										2,034
341550 - Fees remitted to County from Supervisor of Elections	6,241										6,241
341560 - Fees remitted to County from Property Appraiser	90,184										90,184
341900 - Other General Government Charges and Fees	38,396										38,396
342400 - Service Charge - Emergency Management Service Fees/Charges		547,028									547,028
342500 - Service Charge - Protective Inspection Fees		17,385									17,385
342600 - Service Charge - Ambulance Fees	3,310,090										3,310,090
342900 - Service Charge - Other Public Safety Charges and Fees	73,466	97,035									170,501
343300 - Service Charge - Water Utility						490,365					490,365
343400 - Service Charge - Garbage/Solid Waste						3,638,323					3,638,323
343500 - Service Charge - Sewer/Wastewater Utility						182,089					182,089
343600 - Service Charge - Water/Sewer Combination Utility						21,670					21,670
343700 - Service Charge - Conservation and Resource Management		10,450									10,450
343900 - Service Charge - Other Physical Environment Charges						441,572					441,572
344900 - Service Charge - Other Transportation Charges		91,205									91,205
346400 - Service Charge - Animal Control and Shelter Fees	25,122										25,122
347500 - Service Charge - Special Recreation Facilities	65,632										65,632
348921 - Court Innovations/Local Requirements		24,997									24,997
348922 - Legal Aid		24,997									24,997
348923 - Law Library		24,997									24,997
348924 - Juvenile Alternative Programs		24,997									24,997
348930 - State Court Facility Surcharge (\$30)		280,081									280,081
348931 - Traffic Surcharge		73,435									73,435
348932 - Domestic Violence Surcharge		7,231									7,231
348990 - Court Related Collections NOT Remitted to the State		44,643									44,643
349000 - Other Charges for Services	45,165	153,814				1,992,285					2,191,264
351100 - Judgments and Fines - As Decided by County Court Criminal	227										227
351800 - 10% of Fines to Public Records Modernization Trust Fund		134,311									134,311
351900 - Judgments and Fines - Other Court Ordered		50,686									50,686
352000 - Fines - Library	39,146										39,146
354000 - Fines - Local Ordinance Violation	46,885										46,885
361100 - Interest	52,200	191,174		5,649		22,784	7,432			1,187	280,426
361300 - Net Increase (Decrease) in Fair Value of Investments	231,059	-52,030									179,029
361400 - Gain (Loss) on Sale of Investments	275,333	458,025									733,358
362000 - Rents and Royalties	62,591	25,988				3,690					92,269
364000 - Disposition of Fixed Assets	14,609	25,878				113					40,600
365000 - Sale of Surplus Materials and Scrap		16,440				304,583					321,023
366000 - Contributions and Donations from Private Sources	3,374	5,245									8,619
369300 - Settlements	1,733										1,733
369900 - Other Miscellaneous Revenues	1,445,727	2,081,943				54,220	1,632,263			295,558	5,509,711
381000 - Inter-Fund Group Transfers In	515,309	2,621,216				111,972					3,248,497

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
389100 - Proprietary - Interest						9,750					9,750
Grand Total	62,483,940	36,691,204		305,649		11,771,532	1,639,695			329,936	113,221,956

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	340,170										340,170
511.30 - Legislative - Operating Expenses	4,389										4,389
512.10 - Executive - Personnel Services	585,846										585,846
512.30 - Executive - Operating Expenses	22,279										22,279
513.10 - Financial and Administrative - Personnel Services	3,479,570						2,584				3,482,154
513.30 - Financial and Administrative - Operating Expenses	6,626,288	4,272									6,630,560
513.60 - Financial and Administrative - Capital Outlay	98,787	18,571									117,358
514.30 - Legal Counsel - Operating Expenses	344,008										344,008
515.10 - Comprehensive Planning - Personnel Services	378,386										378,386
515.30 - Comprehensive Planning - Operating Expenses	308,509										308,509
516.60 - Non-Court Information Systems - Capital Outlay		65,881									65,881
519.10 - Other General Governmental Services - Personnel Services	1,472,423										1,472,423
519.30 - Other General Governmental Services - Operating Expenses	1,078,734	4,088					1,562,543				2,645,365
519.60 - Other General Governmental Services - Capital Outlay	66,243	137,455									203,698
519.70 - Other General Governmental Services - Debt Service		1,955,828									1,955,828
521.10 - Law Enforcement - Personnel Services	12,647,362										12,647,362
521.30 - Law Enforcement - Operating Expenses	2,194,621	71,679									2,266,300
521.60 - Law Enforcement - Capital Outlay	1,158,485										1,158,485
522.10 - Fire Control - Personnel Services	430,620	279,042									709,662
522.30 - Fire Control - Operating Expenses	203,169	595,987									799,156
522.60 - Fire Control - Capital Outlay		1,233,664									1,233,664
522.70 - Fire Control - Debt Service		62,267									62,267
523.10 - Detention and/or Corrections - Personnel Services	8,019,116	95,968									8,115,084
523.30 - Detention and/or Corrections - Operating Expenses	2,222,805	325,827									2,548,632
523.60 - Detention and/or Corrections - Capital Outlay	79,654	537,424									617,078
524.10 - Protective Inspections - Personnel Services	471,754	636,457									1,108,211
524.30 - Protective Inspections - Operating Expenses	59,046	60,073									119,119
525.10 - Emergency and Disaster Relief Services - Personnel Services	388,970	541,085									930,055
525.30 - Emergency and Disaster Relief Services - Operating Expenses	411,786	254,751									666,537
525.60 - Emergency and Disaster Relief Services - Capital Outlay	791,464	295,416									1,086,880
525.70 - Emergency and Disaster Relief Services - Debt Service	148,296										148,296
526.10 - Ambulance and Rescue Services - Personnel Services	4,313,656										4,313,656
526.30 - Ambulance and Rescue Services - Operating Expenses	891,297	165									891,462
526.60 - Ambulance and Rescue Services - Capital Outlay	248,459	159,499									407,958
527.30 - Medical Examiners - Operating Expenses	203,359										203,359
527.60 - Medical Examiners - Capital Outlay		53,656									53,656

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	101,182	28,760									129,942
529.30 - Other Public Safety - Operating Expenses	117,410	202,972									320,382
529.60 - Other Public Safety - Capital Outlay	642,044	13,904									655,948
533.10 - Water Utility Services - Personnel Services						177,699					177,699
533.30 - Water Utility Services - Operating Expenses						314,087					314,087
533.70 - Water Utility Services - Debt Service						14,498					14,498
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,361,073					1,361,073
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,312,488					7,312,488
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						18,557					18,557
534.70 - Garbage/Solid Waste Control Services - Debt Service						55,663					55,663
535.10 - Sewer/Wastewater Services - Personnel Services						85,254					85,254
535.30 - Sewer/Wastewater Services - Operating Expenses		200,335				159,720					360,055
535.70 - Sewer/Wastewater Services - Debt Service						6,168					6,168
537.10 - Conservation and Resource Management - Personnel Services	712,074										712,074
537.30 - Conservation and Resource Management - Operating Expenses	436,571	107,398									543,969
537.60 - Conservation and Resource Management - Capital Outlay	35,042	6,009,867									6,044,909
539.30 - Other Physical Environment - Operating Expenses	90,765					2,015,839					2,106,604
539.60 - Other Physical Environment - Capital Outlay						1,753					1,753
539.70 - Other Physical Environment - Debt Service						84,042					84,042
541.10 - Road and Street Facilities - Personnel Services		5,955,125									5,955,125
541.30 - Road and Street Facilities - Operating Expenses		4,228,452									4,228,452
541.60 - Road and Street Facilities - Capital Outlay		8,310,289									8,310,289
552.10 - Industry Development - Personnel Services		125,513								356,375	481,888
552.30 - Industry Development - Operating Expenses	1,291,130	149,251									1,440,381
552.60 - Industry Development - Capital Outlay		2,457									2,457
553.10 - Veteran's Services - Personnel Services	145,033										145,033
553.30 - Veteran's Services - Operating Expenses	20,808										20,808
554.10 - Housing and Urban Development - Personnel Services	97,277	55,304									152,581
554.30 - Housing and Urban Development - Operating Expenses	186,489	841,249									1,027,738
554.60 - Housing and Urban Development - Capital Outlay		500,000									500,000
559.30 - Other Economic Environment - Operating Expenses		82,033									82,033
561.30 - Hospital Services - Operating Expenses	80,205										80,205
562.10 - Health Services - Personnel Services	372,739										372,739
562.30 - Health Services - Operating Expenses	366,830	614									367,444
562.60 - Health Services - Capital Outlay	64,900	76,808									141,708
563.30 - Mental Health Services - Operating Expenses	428,390										428,390
564.10 - Public Assistance Services - Personnel Services	367,529										367,529
564.30 - Public Assistance Services - Operating Expenses	1,026,438										1,026,438
569.30 - Other Human Services - Operating Expenses	145,303										145,303
571.10 - Libraries - Personnel Services	661,551	188,371									849,922
571.30 - Libraries - Operating Expenses	166,767	5,783									172,550
571.60 - Libraries - Capital Outlay	155,717										155,717
572.10 - Parks and Recreation - Personnel Services	753,306										753,306
572.30 - Parks and Recreation - Operating Expenses	724,299	48,831									773,130
572.60 - Parks and Recreation - Capital Outlay	18,598	394,892									413,490
572.70 - Parks and Recreation - Debt Service		337,914									337,914
579.30 - Other Culture/Recreation - Operating Expenses	550										550

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	1,064,107	284,390		1,365,000		535,000					3,248,497
585.30 - Payment to Refunded Bond Escrow Agent - Operating Expenses				10,865							10,865
601.30 - Court Administration - Operating Expenses	3,973										3,973
602.30 - State Attorney Administration - Operating Expenses	4,873										4,873
603.30 - Public Defender Administration - Operating Expenses	4,280										4,280
604.10 - Clerk of Court Administration - Personnel Services		331,710									331,710
604.30 - Clerk of Court Administration - Operating Expenses		72,518									72,518
606.30 - Trial Court Law Clerks/Legal Support - Operating Expenses		40,693									40,693
608.10 - Jury Management - Personnel Services		44,685									44,685
608.30 - Jury Management - Operating Expenses		13,159									13,159
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		286,788									286,788
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		8,362									8,362
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		120,314									120,314
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		5,933									5,933
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		204,717									204,717
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		9,145									9,145
654.90 - Clerk of Court Administration - Circuit Family - Other Uses		19									19
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		210,095									210,095
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		3,280									3,280
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	721										721
694.10 - Clerk of Court Administration - Probate - Personnel Services		147,280									147,280
694.30 - Clerk of Court Administration - Probate - Operating Expenses		16,132									16,132
711.10 - Courthouse Security - Personnel Services	942,961										942,961
711.30 - Courthouse Security - Operating Expenses	13,022										13,022
712.10 - Courthouse Facilities - Personnel Services	69,458	32,036									101,494
712.30 - Courthouse Facilities - Operating Expenses	250,580	289,602									540,182
712.60 - Courthouse Facilities - Capital Outlay		109,416									109,416
713.10 - Information Systems and Technology - Personnel Services		196,664									196,664
713.30 - Information Systems and Technology - Operating Expenses		158,069									158,069
713.60 - Information Systems and Technology - Capital Outlay		37,245									37,245
714.10 - Public Law Library - Personnel Services		28,727									28,727
714.30 - Public Law Library - Operating Expenses		1,284									1,284
714.60 - Public Law Library - Capital Outlay		13,505									13,505
719.10 - Other Operating Court Costs - Personnel Services	27,588	22,061									49,649
719.30 - Other Operating Court Costs - Operating Expenses	374	2,374									2,748
719.60 - Other Operating Court Costs - Capital Outlay	19,492										19,492
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		164,322									164,322
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		98									98
744.10 - Clerk of Court Administration - County Civil - Personnel Services		58,681									58,681
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		68									68

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.10 - Clerk of Court Administration - Traffic - Personnel Services		317,298									317,298
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		5,046									5,046
	Grand Total	61,299,927	38,490,893		1,375,865		12,141,841	1,565,127		356,375	115,230,028

Data Element Worksheet Report for FYE: 2010, Highlands

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$313,594,444	\$314,641,110	\$304,230,000
Special District - Highlands County Hospital District	Independently Reported	\$614,473	\$611,520	\$0
Special District - Highlands County Industrial Development District	Discretely Reported	\$329,936	\$356,375	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$6,175,523	\$6,104,212	
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$401,233	\$344,819	\$0

