

Unit Information

Unit Type: County

Year: 2011

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: 4/13/2012

Audit Received Date: 3/16/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$20,774,060

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/7/2012

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: Jack Richie

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 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	34,215,713										34,215,713
312100 - Local Option Taxes		289,442									289,442
312300 - County Ninth-Cent Voted Fuel Tax		559,489									559,489
312410 - First Local Option Fuel Tax		4,242,984									4,242,984
312420 - Second Local Option Fuel Tax		570									570
312600 - Discretionary Sales Surtaxes		7,280,803									7,280,803
315000 - Communications Service Tax (Chapter 202)	699,784	104,565									804,349
322000 - Building Permits		485,473									485,473
324110 - Impact Fees - Residential - Public Safety		4,419									4,419
324310 - Impact Fees - Residential - Transportation		50,137									50,137
325200 - Special Assessments - Charges for Public Services		2,035,186				4,490,412					6,525,598
329000 - Other Permits, Fees & Special Assessments	17,690	85,644									103,334
331200 - Federal Grant - Public Safety	196,465										196,465
331390 - Federal Grant - Other Physical Environment	162,413					1,504					163,917
331490 - Federal Grant - Other Transportation		-903									-903
331500 - Federal Grant - Economic Environment	576	606,653									607,229
331620 - Federal Grant - Public Assistance	101,647										101,647
331690 - Federal Grant - Other Human Services	3,878										3,878
333000 - Federal Payments In Lieu Of Taxes	16,406										16,406
334100 - State Grant - General Government	11,752									27,947	39,699
334200 - State Grant - Public Safety	395,714										395,714
334340 - State Grant - Garbage/Solid Waste	542,555					70,587					613,142
334390 - State Grant - Other Physical Environment	203,276					15,162					218,438
334490 - State Grant - Other Transportation	38,457	334,971									373,428
334500 - State Grant - Economic Environment		404,575									404,575
334690 - State Grant - Other Human Services	185,995										185,995
334700 - State Grant - Culture/Recreation	279,393										279,393
334900 - State Grant - Other		-2,806									-2,806
335120 - State Revenue Sharing - Proceeds	1,864,206										1,864,206
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,212										27,212
335140 - State Revenue Sharing - Mobile Home Licenses	222,543										222,543
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	31,566										31,566
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	4,474,308										4,474,308
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	3,960										3,960
335490 - State Revenue Sharing - Other Transportation	26	2,447,921									2,447,947
335700 - State Revenue Sharing - Culture/Recreation		36,466									36,466
335800 - State Revenue Sharing - Clerk Allotment from JAC		1,895,226									1,895,226
335900 - State Revenue Sharing - Other	3,440,018										3,440,018
336000 - State Payments In Lieu of Taxes	43,244										43,244
337100 - Local Government Unit Grant - General Government	26,425										26,425
337200 - Local Government Unit Grant - Public Safety	248,704										248,704
337300 - Local Government Unit Grant - Physical Environment						1,721					1,721
337400 - Local Government Unit Grant - Transportation		8,684		300,000							308,684

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337700 - Local Government Unit Grant - Culture/Recreation	238,558										238,558
337900 - Local Government Unit Grants - Other	8,372										8,372
341100 - Service Charge - Recording Fees	281,427	238,359									519,786
341510 - Fees remitted to County from Tax Collector	1,099,414										1,099,414
341520 - Fees remitted to County from Sheriff	324,360										324,360
341530 - Fees remitted to County from Clerk of Circuit Court	1,293										1,293
341550 - Fees remitted to County from Supervisor of Elections	116										116
341560 - Fees remitted to County from Property Appraiser	95,140										95,140
341900 - Other General Government Charges and Fees	41,300										41,300
342400 - Service Charge - Emergency Management Service Fees/Charges		434,683									434,683
342500 - Service Charge - Protective Inspection Fees		5,710									5,710
342600 - Service Charge - Ambulance Fees	3,613,616										3,613,616
342900 - Service Charge - Other Public Safety Charges and Fees	64,036	54,760									118,796
343300 - Service Charge - Water Utility						475,588					475,588
343400 - Service Charge - Garbage/Solid Waste						3,412,650					3,412,650
343500 - Service Charge - Sewer/Wastewater Utility						181,944					181,944
343600 - Service Charge - Water/Sewer Combination Utility						18,370					18,370
343700 - Service Charge - Conservation and Resource Management		6,450									6,450
343900 - Service Charge - Other Physical Environment Charges						419,584					419,584
344900 - Service Charge - Other Transportation Charges		66,484									66,484
346400 - Service Charge - Animal Control and Shelter Fees	37,297										37,297
347500 - Service Charge - Special Recreation Facilities	67,671										67,671
348850 - State Reimbursement		162,969									162,969
348922 - Legal Aid		25,905									25,905
348923 - Law Library		25,905									25,905
348924 - Juvenile Alternative Programs		25,905									25,905
348930 - State Court Facility Surcharge (\$30)		253,578									253,578
348931 - Traffic Surcharge		67,109									67,109
348932 - Domestic Violence Surcharge		8,001									8,001
348990 - Other Court Collections Transferred to BOCC		69,474									69,474
349000 - Other Charges for Services	178,643	144,755				1,872,162					2,195,560
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		26,497									26,497
351800 - 10% of Fines to Public Records Modernization Trust Fund		113,169									113,169
352000 - Fines - Library	46,297										46,297
354000 - Fines - Local Ordinance Violation	68,601										68,601
361100 - Interest	24,986	81,522		3,251		21,099	20,433				151,291
361300 - Net Increase (Decrease) in Fair Value of Investments	73,797										73,797
361400 - Gain (Loss) on Sale of Investments	71,737	95,032									166,769
362000 - Rents and Royalties	105,253	30,074				3,690					139,017
364000 - Disposition of Fixed Assets	11,673	3,281				-52,240					-37,286
365000 - Sale of Surplus Materials and Scrap		23,435				401,291					424,726
366000 - Contributions and Donations from Private Sources	23,506	13,556									37,062
369300 - Settlements	2,642	68,446									71,088
369900 - Other Miscellaneous Revenues	1,254,935	1,929,450		246,431		85,229	2,012,055			285,304	5,813,404
381000 - Inter-Fund Group Transfers In	55,037	1,913,974		653							1,969,664
384000 - Debt Proceeds		11,890,000									11,890,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
389100 - Proprietary - Interest						9,083					9,083
Grand Total	55,243,633	38,871,232		550,335		11,427,836	2,032,488			313,251	108,438,775

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	281,345										281,345
511.30 - Legislative - Operating Expenses	6,295										6,295
512.10 - Executive - Personnel Services	406,748										406,748
512.30 - Executive - Operating Expenses	19,059										19,059
513.10 - Financial and Administrative - Personnel Services	3,388,315						498,825				3,887,140
513.30 - Financial and Administrative - Operating Expenses	7,151,191	22,055									7,173,246
513.60 - Financial and Administrative - Capital Outlay	262,049	252,877									514,926
514.30 - Legal Counsel - Operating Expenses	273,891										273,891
515.10 - Comprehensive Planning - Personnel Services	383,088										383,088
515.30 - Comprehensive Planning - Operating Expenses	90,190										90,190
516.60 - Non-Court Information Systems - Capital Outlay		565,671									565,671
519.10 - Other General Governmental Services - Personnel Services	1,369,145										1,369,145
519.30 - Other General Governmental Services - Operating Expenses	1,049,122						1,464,003				2,513,125
519.60 - Other General Governmental Services - Capital Outlay	85,106										85,106
519.70 - Other General Governmental Services - Debt Service		3,960,363									3,960,363
521.10 - Law Enforcement - Personnel Services	12,246,390										12,246,390
521.30 - Law Enforcement - Operating Expenses	2,296,812	105,805									2,402,617
521.60 - Law Enforcement - Capital Outlay	613,228	81,954									695,182
522.10 - Fire Control - Personnel Services	431,100	291,926									723,026
522.30 - Fire Control - Operating Expenses	176,812	761,785									938,597
522.60 - Fire Control - Capital Outlay		906,140									906,140
522.70 - Fire Control - Debt Service		94,455									94,455
523.10 - Detention and/or Corrections - Personnel Services	7,891,763	71,525									7,963,288
523.30 - Detention and/or Corrections - Operating Expenses	2,214,997	135,835									2,350,832
523.60 - Detention and/or Corrections - Capital Outlay	152,227	1,092,202									1,244,429
523.70 - Detention and/or Corrections - Debt Service		167,913									167,913
524.10 - Protective Inspections - Personnel Services	466,476	552,838									1,019,314
524.30 - Protective Inspections - Operating Expenses	59,503	56,305									115,808
525.10 - Emergency and Disaster Relief Services - Personnel Services	294,789	501,060									795,849
525.30 - Emergency and Disaster Relief Services - Operating Expenses	415,859	214,185									630,044
525.60 - Emergency and Disaster Relief Services - Capital Outlay	11,178	150,444									161,622
525.70 - Emergency and Disaster Relief Services - Debt Service	148,296										148,296
526.10 - Ambulance and Rescue Services - Personnel Services	4,207,314										4,207,314
526.30 - Ambulance and Rescue Services - Operating Expenses	743,151	4									743,155
526.60 - Ambulance and Rescue Services - Capital Outlay		80,220									80,220
527.30 - Medical Examiners - Operating Expenses	245,709										245,709

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	101,451	21,184									122,635
529.30 - Other Public Safety - Operating Expenses	45,122	214,550									259,672
529.60 - Other Public Safety - Capital Outlay	1,415	71									1,486
533.10 - Water Utility Services - Personnel Services						126,396					126,396
533.30 - Water Utility Services - Operating Expenses						322,598					322,598
533.70 - Water Utility Services - Debt Service						11,350					11,350
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,146,005					1,146,005
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,049,385					7,049,385
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						2,114					2,114
534.70 - Garbage/Solid Waste Control Services - Debt Service						35,100					35,100
535.10 - Sewer/Wastewater Services - Personnel Services						48,625					48,625
535.30 - Sewer/Wastewater Services - Operating Expenses		1,604				127,998					129,602
535.70 - Sewer/Wastewater Services - Debt Service		1,976				4,864					6,840
537.10 - Conservation and Resource Management - Personnel Services	691,695										691,695
537.30 - Conservation and Resource Management - Operating Expenses	927,345	57,621									984,966
537.60 - Conservation and Resource Management - Capital Outlay		4,099									4,099
539.30 - Other Physical Environment - Operating Expenses	80,847					1,934,484					2,015,331
539.60 - Other Physical Environment - Capital Outlay						3,600					3,600
539.70 - Other Physical Environment - Debt Service						69,431					69,431
541.10 - Road and Street Facilities - Personnel Services		5,650,594									5,650,594
541.30 - Road and Street Facilities - Operating Expenses		5,092,628									5,092,628
541.60 - Road and Street Facilities - Capital Outlay		2,922,292									2,922,292
541.70 - Road and Street Facilities - Debt Service		1,196									1,196
541.90 - Road and Street Facilities - Other Uses		16,271									16,271
552.10 - Industry Development - Personnel Services		120,913								293,389	414,302
552.30 - Industry Development - Operating Expenses	1,047,139	135,080									1,182,219
552.60 - Industry Development - Capital Outlay		2,903									2,903
553.10 - Veteran's Services - Personnel Services	120,013										120,013
553.30 - Veteran's Services - Operating Expenses	45,571										45,571
554.10 - Housing and Urban Development - Personnel Services	53,000	107,853									160,853
554.30 - Housing and Urban Development - Operating Expenses	91,641	1,180,627									1,272,268
561.30 - Hospital Services - Operating Expenses	78,651										78,651
562.10 - Health Services - Personnel Services	372,355										372,355
562.30 - Health Services - Operating Expenses	324,088	1,258									325,346
562.60 - Health Services - Capital Outlay		1,900									1,900
563.30 - Mental Health Services - Operating Expenses	432,531										432,531
564.10 - Public Assistance Services - Personnel Services	269,521										269,521
564.30 - Public Assistance Services - Operating Expenses	1,216,829	43,477									1,260,306
569.30 - Other Human Services - Operating Expenses	131,267	25,007									156,274
571.10 - Libraries - Personnel Services	801,379										801,379
571.30 - Libraries - Operating Expenses	87,534	25									87,559
571.60 - Libraries - Capital Outlay	144,137										144,137
572.10 - Parks and Recreation - Personnel Services	755,523										755,523
572.30 - Parks and Recreation - Operating Expenses	736,151	44,082									780,233
572.60 - Parks and Recreation - Capital Outlay		259,134									259,134
572.70 - Parks and Recreation - Debt Service		298,927									298,927
579.30 - Other Culture/Recreation - Operating Expenses	700										700

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	368,557	251,281		1,349,826							1,969,664
585.30 - Payment to Refunded Bond Escrow Agent - Operating Expenses		12,031,932		16,500							12,048,432
601.30 - Court Administration - Operating Expenses	4,473										4,473
602.30 - State Attorney Administration - Operating Expenses	4,198										4,198
603.30 - Public Defender Administration - Operating Expenses	2,965										2,965
604.10 - Clerk of Court Administration - Personnel Services		337,573									337,573
604.30 - Clerk of Court Administration - Operating Expenses		120,000									120,000
604.60 - Clerk of Court Administration - Capital Outlay		47,813									47,813
608.10 - Jury Management - Personnel Services		41,941									41,941
608.30 - Jury Management - Operating Expenses		28,300									28,300
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		276,573									276,573
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		13,323									13,323
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses	3,477										3,477
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		133,213									133,213
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		8,315									8,315
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		212,210									212,210
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		49,517									49,517
654.90 - Clerk of Court Administration - Circuit Family - Other Uses		659									659
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		164,805									164,805
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		17,594									17,594
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	846										846
694.10 - Clerk of Court Administration - Probate - Personnel Services		162,172									162,172
694.30 - Clerk of Court Administration - Probate - Operating Expenses		24,525									24,525
711.10 - Courthouse Security - Personnel Services	946,523										946,523
711.30 - Courthouse Security - Operating Expenses	12,429										12,429
712.10 - Courthouse Facilities - Personnel Services	70,020	31,945									101,965
712.30 - Courthouse Facilities - Operating Expenses	182,621	61,093									243,714
713.10 - Information Systems and Technology - Personnel Services		206,215									206,215
713.30 - Information Systems and Technology - Operating Expenses		214,499									214,499
713.60 - Information Systems and Technology - Capital Outlay		34,416									34,416
719.10 - Other Operating Court Costs - Personnel Services	65,165	23,018									88,183
719.30 - Other Operating Court Costs - Operating Expenses	2,683	3,677									6,360
719.60 - Other Operating Court Costs - Capital Outlay	35,600										35,600
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		147,927									147,927
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		33,087									33,087
744.10 - Clerk of Court Administration - County Civil - Personnel Services		57,016									57,016
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		14,098									14,098
764.10 - Clerk of Court Administration - Traffic - Personnel Services		326,600									326,600
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		20,830									20,830
Grand Total	57,636,610	41,367,001		1,366,326		10,881,950	1,962,828			293,389	113,508,104

Data Element Worksheet Report for FYE: 2011, Highlands

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$9,129,835	\$8,249,776	\$304,230,000
Special District - Highlands County Hospital District	Independently Reported	\$1,011,362	\$1,005,911	\$0
Special District - Highlands County Industrial Development District	Discretely Reported	\$313,251	\$293,389	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report			
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$351,301	\$228,428	\$0