

Unit Information

Unit Type: County

Year: 2013

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: 3/26/2014

Audit Received Date: 3/26/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$24,771,781

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/26/2014

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue
Sebring, FL 33870-3702

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: R. Greg Harris

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	31,472,962										31,472,962
312100 - Local Option Taxes		322,711									322,711
312300 - County Ninth-Cent Voted Fuel Tax		508,434									508,434
312410 - First Local Option Fuel Tax		3,866,736									3,866,736
312420 - Second Local Option Fuel Tax		803									803
312600 - Discretionary Sales Surtaxes		7,690,604									7,690,604
315000 - Communications Service Tax (Chapter 202)	636,292	95,061									731,353
322000 - Building Permits		418,523									418,523
325200 - Special Assessments - Charges for Public Services		2,038,077				4,478,986					6,517,063
329000 - Other Permits, Fees & Special Assessments	16,526	64,064									80,590
331100 - Federal Grant - General Government	61,705										61,705
331200 - Federal Grant - Public Safety	161,228										161,228
331390 - Federal Grant - Other Physical Environment	-13,090										-13,090
331500 - Federal Grant - Economic Environment		262,073									262,073
331690 - Federal Grant - Other Human Services	27,543										27,543
333000 - Federal Payments In Lieu Of Taxes	16,570										16,570
334100 - State Grant - General Government	34,247	168,700								15,475	218,422
334200 - State Grant - Public Safety	730,933	227,297									958,230
334340 - State Grant - Garbage/Solid Waste						70,588					70,588
334390 - State Grant - Other Physical Environment	202,426	10,000									212,426
334490 - State Grant - Other Transportation	153,936	2,404,892									2,558,828
334500 - State Grant - Economic Environment		277,800									277,800
334690 - State Grant - Other Human Services	180,688										180,688
334700 - State Grant - Culture/Recreation	158,583										158,583
334900 - State Grant - Other		2,131									2,131
335120 - State Revenue Sharing - Proceeds	2,009,392										2,009,392
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,714										32,714
335140 - State Revenue Sharing - Mobile Home Licenses	224,817										224,817
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	30,798										30,798
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	4,383,421										4,383,421
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	3,960										3,960
335490 - State Revenue Sharing - Other Transportation		2,396,890									2,396,890
335690 - State Revenue Sharing - Other Human Services	6,596										6,596
335700 - State Revenue Sharing - Culture/Recreation		37,205									37,205
335900 - State Revenue Sharing - Other	3,012,386	1,423,243									4,435,629
336000 - State Payments In Lieu of Taxes	45,341										45,341
337100 - Local Government Unit Grant - General Government	29,450										29,450
337400 - Local Government Unit Grant - Transportation		465,998									465,998
337600 - Local Government Unit Grant - Human Services		506,445									506,445
337700 - Local Government Unit Grant - Culture/Recreation	177,293										177,293
341100 - Service Charge - Recording Fees	383,133	321,075									704,208
341150 - Public Records Modernization Trust Fund		123,299									123,299
341510 - Fees remitted to County from Tax Collector	1,246,970										1,246,970

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341520 - Fees remitted to County from Sheriff	340,631										340,631
341530 - Fees remitted to County from Clerk of Circuit Court	2,086										2,086
341550 - Fees remitted to County from Supervisor of Elections	213										213
341560 - Fees remitted to County from Property Appraiser	60,256										60,256
341900 - Other General Government Charges and Fees	32,975										32,975
342100 - Service Charge - Law Enforcement Services	976,609										976,609
342400 - Service Charge - Emergency Management Service Fees/Charges		411,758									411,758
342600 - Service Charge - Ambulance Fees	3,514,421										3,514,421
342900 - Service Charge - Other Public Safety Charges and Fees	343,726	77,505									421,231
343400 - Service Charge - Garbage/Solid Waste						3,353,420					3,353,420
343700 - Service Charge - Conservation and Resource Management		6,630									6,630
343900 - Service Charge - Other Physical Environment Charges						470,280					470,280
344900 - Service Charge - Other Transportation Charges		70,683									70,683
346400 - Service Charge - Animal Control and Shelter Fees	36,855										36,855
347500 - Service Charge - Special Recreation Facilities	74,868										74,868
348921 - Court Innovations/Local Requirements		24,853									24,853
348922 - Legal Aid		24,853									24,853
348923 - Law Library		24,853									24,853
348924 - Juvenile Alternative Programs		24,853									24,853
348930 - State Court Facility Surcharge (\$30)		238,452									238,452
348931 - Traffic Surcharge		72,395									72,395
348932 - Domestic Violence Surcharge		6,846									6,846
348990 - Other Court Collections Transferred to BOCC		62,926									62,926
349000 - Other Charges for Services	2,827	432,253				2,118,848					2,553,928
351100 - Judgments and Fines - As Decided by County Court Criminal		32,812									32,812
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		50,658									50,658
351500 - Judgments and Fines - As Decided by Traffic Court		124,300									124,300
352000 - Fines - Library	40,672										40,672
354000 - Fines - Local Ordinance Violation	82,610										82,610
361100 - Interest	77,329	70,256				35,162	18,593				201,340
361300 - Net Increase (Decrease) in Fair Value of Investments	57,118									232	57,350
361400 - Gain (Loss) on Sale of Investments	11,166	61,936									73,102
362000 - Rents and Royalties	100,724	51,851				3,690					156,265
364000 - Disposition of Fixed Assets						73,727					73,727
365000 - Sale of Surplus Materials and Scrap		19,914				250,437					270,351
366000 - Contributions and Donations from Private Sources	7,352	12,533									19,885
369300 - Settlements	841										841
369900 - Other Miscellaneous Revenues	1,593,770	1,987,707				33,994	6,681,823			215,461	10,512,755
381000 - Inter-Fund Group Transfers In	414,780	981,507									1,396,287
384000 - Debt Proceeds		8,010,470									8,010,470
Grand Total	53,198,649	36,738,115				10,889,132	6,700,416			231,168	107,757,480

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	324,092										324,092
511.30 - Legislative - Operating Expenses	3,129										3,129
512.10 - Executive - Personnel Services	359,235										359,235
512.30 - Executive - Operating Expenses	16,321										16,321
513.10 - Financial and Administrative - Personnel Services	3,042,692										3,042,692
513.30 - Financial and Administrative - Operating Expenses	7,120,196	35,102									7,155,298
513.60 - Financial and Administrative - Capital Outlay	156,145	432,423									588,568
514.30 - Legal Counsel - Operating Expenses	297,649										297,649
515.10 - Comprehensive Planning - Personnel Services	299,803										299,803
515.30 - Comprehensive Planning - Operating Expenses	211,137										211,137
519.10 - Other General Governmental Services - Personnel Services	1,215,637										1,215,637
519.30 - Other General Governmental Services - Operating Expenses	808,189	18,883					6,250,462				7,077,534
519.60 - Other General Governmental Services - Capital Outlay		35,208									35,208
521.10 - Law Enforcement - Personnel Services	12,817,400										12,817,400
521.30 - Law Enforcement - Operating Expenses	2,040,306	19,946									2,060,252
521.60 - Law Enforcement - Capital Outlay	379,314	278,070									657,384
522.10 - Fire Control - Personnel Services	398,867	265,232									664,099
522.30 - Fire Control - Operating Expenses	165,905	741,636									907,541
522.60 - Fire Control - Capital Outlay		1,463,368									1,463,368
522.70 - Fire Control - Debt Service		62,635									62,635
523.10 - Detention and/or Corrections - Personnel Services	7,516,561	31,530									7,548,091
523.30 - Detention and/or Corrections - Operating Expenses	2,063,617	162,755									2,226,372
523.60 - Detention and/or Corrections - Capital Outlay	8,319	268,059									276,378
523.70 - Detention and/or Corrections - Debt Service		1,475,542									1,475,542
524.10 - Protective Inspections - Personnel Services	420,296	475,778									896,074
524.30 - Protective Inspections - Operating Expenses	59,975	54,983									114,958
525.10 - Emergency and Disaster Relief Services - Personnel Services	311,187	540,691									851,878
525.30 - Emergency and Disaster Relief Services - Operating Expenses	446,055	280,850									726,905
525.60 - Emergency and Disaster Relief Services - Capital Outlay	290,077	7,432,639									7,722,716
526.10 - Ambulance and Rescue Services - Personnel Services	4,134,315										4,134,315
526.30 - Ambulance and Rescue Services - Operating Expenses	743,841										743,841
526.60 - Ambulance and Rescue Services - Capital Outlay	38,937	357,582									396,519
527.30 - Medical Examiners - Operating Expenses	265,938										265,938
529.10 - Other Public Safety - Personnel Services	102,150	25,480									127,630
529.30 - Other Public Safety - Operating Expenses	33,563	237,119									270,682
529.60 - Other Public Safety - Capital Outlay	1,790	2,131									3,921
534.10 - Garbage/Solid Waste Control Services - Personnel Services						892,630					892,630
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,093,430					7,093,430
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						7,712					7,712
534.70 - Garbage/Solid Waste Control Services - Debt Service						11,231					11,231
535.30 - Sewer/Wastewater Services - Operating Expenses		1,638									1,638
535.70 - Sewer/Wastewater Services - Debt Service		3,543									3,543
537.10 - Conservation and Resource Management - Personnel Services	583,349										583,349
537.30 - Conservation and Resource Management - Operating Expenses	253,408	555,491									808,899

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation and Resource Management - Capital Outlay		86,649									86,649
539.30 - Other Physical Environment - Operating Expenses	62,197					2,199,799					2,261,996
539.70 - Other Physical Environment - Debt Service						56,255					56,255
541.10 - Road and Street Facilities - Personnel Services		5,421,798									5,421,798
541.30 - Road and Street Facilities - Operating Expenses		5,873,092									5,873,092
541.60 - Road and Street Facilities - Capital Outlay		3,625,847									3,625,847
541.70 - Road and Street Facilities - Debt Service		168									168
552.10 - Industry Development - Personnel Services		118,161								253,106	371,267
552.30 - Industry Development - Operating Expenses	1,126,310	120,922									1,247,232
553.10 - Veteran's Services - Personnel Services	94,329										94,329
553.30 - Veteran's Services - Operating Expenses	21,782										21,782
554.10 - Housing and Urban Development - Personnel Services	30	38,635									38,665
554.30 - Housing and Urban Development - Operating Expenses		612,191									612,191
559.30 - Other Economic Environment - Operating Expenses		29,650									29,650
561.30 - Hospital Services - Operating Expenses	170,342										170,342
562.10 - Health Services - Personnel Services	374,498										374,498
562.30 - Health Services - Operating Expenses	364,328	2,100									366,428
562.60 - Health Services - Capital Outlay		32,616									32,616
563.30 - Mental Health Services - Operating Expenses	434,252										434,252
564.10 - Public Assistance Services - Personnel Services	253,113										253,113
564.30 - Public Assistance Services - Operating Expenses	1,597,891										1,597,891
569.30 - Other Human Services - Operating Expenses	119,754	95,205									214,959
569.80 - Other Human Services - Grants and Aids		506,445									506,445
571.10 - Libraries - Personnel Services	726,368										726,368
571.30 - Libraries - Operating Expenses	70,488										70,488
571.60 - Libraries - Capital Outlay	151,534										151,534
572.10 - Parks and Recreation - Personnel Services	723,464										723,464
572.30 - Parks and Recreation - Operating Expenses	576,155	53,518									629,673
572.60 - Parks and Recreation - Capital Outlay		134,017									134,017
572.70 - Parks and Recreation - Debt Service		272,763									272,763
579.30 - Other Culture/Recreation - Operating Expenses	785										785
581.90 - Inter-Fund Group Transfers Out - Other Uses	649,737	406,550					340,000				1,396,287
601.30 - Court Administration - Operating Expenses	2,729										2,729
602.30 - State Attorney Administration - Operating Expenses	3,138										3,138
603.30 - Public Defender Administration - Operating Expenses	2,162										2,162
604.10 - Clerk of Court Administration - Personnel Services		429,008									429,008
604.30 - Clerk of Court Administration - Operating Expenses		28,505									28,505
604.60 - Clerk of Court Administration - Capital Outlay		4,635									4,635
604.90 - Clerk of Court Administration - Other Uses		26,112									26,112
608.10 - Jury Management - Personnel Services		61,392									61,392
608.30 - Jury Management - Operating Expenses		23,511									23,511
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		259,122									259,122
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		9,821									9,821
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	87,243										87,243
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	4,489										4,489
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		110,920									110,920
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		3,418									3,418

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services			250,833									250,833
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses			13,363									13,363
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay			175									175
654.90 - Clerk of Court Administration - Circuit Family - Other Uses			81,966									81,966
663.10 - Pro Se Services - Circuit Family - Personnel Services		42,584										42,584
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services			195,118									195,118
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses			3,028									3,028
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses		417										417
694.10 - Clerk of Court Administration - Probate - Personnel Services			144,557									144,557
694.30 - Clerk of Court Administration - Probate - Operating Expenses			6,527									6,527
711.10 - Courthouse Security - Personnel Services		830,790										830,790
711.30 - Courthouse Security - Operating Expenses		12,312										12,312
712.10 - Courthouse Facilities - Personnel Services		34,048	88,489									122,537
712.30 - Courthouse Facilities - Operating Expenses		168,040	87,797									255,837
712.60 - Courthouse Facilities - Capital Outlay			3,303									3,303
713.10 - Information Systems and Technology - Personnel Services			150,699									150,699
713.30 - Information Systems and Technology - Operating Expenses			221,831									221,831
713.60 - Information Systems and Technology - Capital Outlay			43,435									43,435
714.10 - Public Law Library - Personnel Services		43,433										43,433
714.30 - Public Law Library - Operating Expenses		3,698										3,698
714.60 - Public Law Library - Capital Outlay		37,683										37,683
715.30 - Legal Aid - Operating Expenses			45,631									45,631
715.90 - Legal Aid - Other Uses			2									2
719.10 - Other Operating Court Costs - Personnel Services			94,017									94,017
719.30 - Other Operating Court Costs - Operating Expenses			10,144									10,144
724.10 - Clerk of Court Administration - County Criminal - Personnel Services			143,902									143,902
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses			4,139									4,139
744.10 - Clerk of Court Administration - County Civil - Personnel Services			60,772									60,772
744.30 - Clerk of Court Administration - County Civil - Operating Expenses			2,102									2,102
764.10 - Clerk of Court Administration - Traffic - Personnel Services			284,165									284,165
764.30 - Clerk of Court Administration - Traffic - Operating Expenses			6,387									6,387
	Grand Total	55,719,518	35,587,467				10,261,057	6,590,462			253,106	108,411,610

Data Element Worksheet Report for FYE: 2013, Highlands

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$6,517,197	\$7,508,179	\$409,600,000
Special District - Highlands County Hospital District	Independently Reported	\$2,134,163	\$2,213,010	\$0
Special District - Highlands County Industrial Development District	Discretely Reported	\$231,168	\$253,106	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$98,180	\$86,273	\$0
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$355,424	\$177,341	\$0