Unit Information

Unit Type: County

Year: 2014

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: 3/24/2015

Audit Received Date: 3/24/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $20,298,290

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/12/2015

Auditor Name: CliftonLarsonAllen LLP

Address:
435 South Commerce Ave.
Sebring, FL 33870-3702

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: William R. Handley

Title: Chairperson

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	30,637,891										30,637,891
312100 - Local Option Taxes		367,472									367,472
312300 - County Ninth-Cent Voted Fuel Tax		512,820									512,820
312410 - First Local Option Fuel Tax		3,929,740									3,929,740
312420 - Second Local Option Fuel Tax		6									6
312600 - Discretionary Sales Surtaxes		8,104,374									8,104,374
315000 - Communications Service Tax (Chapter 202)	618,920	92,428									711,348
322000 - Building Permits		511,215									511,215
325200 - Special Assessments - Charges for Public Services		2,071,734				4,476,705					6,548,439
329000 - Other Permits, Fees & Special Assessments	22,922	58,830									81,752
331100 - Federal Grant - General Government	56,723										56,723
331200 - Federal Grant - Public Safety	331,932										331,932
331390 - Federal Grant - Other Physical Environment	-10,492										-10,492
331500 - Federal Grant - Economic Environment		144,166									144,166
331690 - Federal Grant - Other Human Services	15,143										15,143
333000 - Federal Payments In Lieu Of Taxes	7,630										7,630
334100 - State Grant - General Government	45,819	199,358								19,485	264,662
334200 - State Grant - Public Safety	215,544										215,544
334390 - State Grant - Other Physical Environment	226,586	10,000				90,909					327,495
334490 - State Grant - Other Transportation	44,268	826,770									871,038
334500 - State Grant - Economic Environment	30,000	835,036									865,036
334690 - State Grant - Other Human Services	304,203										304,203
334700 - State Grant - Culture/Recreation	220,524										220,524
335120 - State Revenue Sharing - Proceeds	2,123,347										2,123,347
335130 - State Revenue Sharing - Insurance Agents County Licenses	30,998										30,998
335140 - State Revenue Sharing - Mobile Home Licenses	230,687										230,687
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	27,841										27,841
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	4,721,034										4,721,034
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	3,960										3,960
335490 - State Revenue Sharing - Other Transportation		2,486,308									2,486,308
335690 - State Revenue Sharing - Other Human Services	6,102										6,102
335700 - State Revenue Sharing - Culture/Recreation		39,043									39,043
335900 - State Revenue Sharing - Other	2,962,050	168,662									3,130,712
336000 - State Payments In Lieu of Taxes	45,341										45,341
337100 - Local Government Unit Grant - General Government	25,345										25,345
337400 - Local Government Unit Grant - Transportation		585,335									585,335
337600 - Local Government Unit Grant - Human Services		2,040,362									2,040,362
337700 - Local Government Unit Grant - Culture/Recreation	158,700										158,700
337900 - Local Government Unit Grants - Other		10,000									10,000
341100 - Service Charge - Recording Fees	324,807	270,510									595,317
341510 - Fees remitted to County from Tax Collector	1,264,339										1,264,339
341520 - Fees remitted to County from Sheriff	328,274										328,274
341530 - Fees remitted to County from Clerk of Circuit Court	2,386										2,386

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341550 - Fees remitted to County from Supervisor of Elections	1,177										1,177
341560 - Fees remitted to County from Property Appraiser	67,739										67,739
341900 - Other General Government Charges and Fees	36,145										36,145
342100 - Service Charge - Law Enforcement Services	1,021,755										1,021,755
342400 - Service Charge - Emergency Management Service Fees/Charges		354,468									354,468
342500 - Service Charge - Protective Inspection Fees		14,320									14,320
342600 - Service Charge - Ambulance Fees	3,509,550										3,509,550
342900 - Service Charge - Other Public Safety Charges and Fees	381,953	91,446									473,399
343400 - Service Charge - Garbage/Solid Waste						3,377,781					3,377,781
343700 - Service Charge - Conservation and Resource Management		12,610									12,610
343900 - Service Charge - Other Physical Environment Charges						2,862,892					2,862,892
344900 - Service Charge - Other Transportation Charges		37,297									37,297
345100 - Service Charge - Housing		3,550									3,550
346400 - Service Charge - Animal Control and Shelter Fees	61,277										61,277
347500 - Service Charge - Special Recreation Facilities	72,600										72,600
348921 - Court Innovations/Local Requirements		21,305									21,305
348922 - Legal Aid		21,305									21,305
348923 - Law Library		21,305									21,305
348924 - Juvenile Alternative Programs		21,305									21,305
348930 - State Court Facility Surcharge ($30)		245,117									245,117
348931 - Traffic Surcharge		75,494									75,494
348932 - Domestic Violence Surcharge		5,023									5,023
348990 - Other Court Collections Transferred to BOCC		59,637									59,637
349000 - Other Charges for Services	48,047	1,253,589									1,301,636
351100 - Judgments and Fines - As Decided by County Court Criminal		94,472									94,472
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		121,394									121,394
351500 - Judgments and Fines - As Decided by Traffic Court		375,561									375,561
352000 - Fines - Library	38,210										38,210
354000 - Fines - Local Ordinance Violation	59,886										59,886
361100 - Interest	61,979	68,039				35,409	8,626				174,053
361300 - Net Increase (Decrease) in Fair Value of Investments	-28,873									157	-28,716
361400 - Gain (Loss) on Sale of Investments	17,858	113,690									131,548
362000 - Rents and Royalties	99,571	46,963				3,690					150,224
364000 - Disposition of Fixed Assets	500					-2,694					-2,194
365000 - Sale of Surplus Materials and Scrap	57	23,329				203,240					226,626
366000 - Contributions and Donations from Private Sources	6,121	3,663									9,784
369900 - Other Miscellaneous Revenues	1,499,406	2,117,737				71,883	6,804,503			97,583	10,591,112
381000 - Inter-Fund Group Transfers In	3,065,077	1,053,938									4,119,015
Grand Total	55,042,859	29,743,976				11,119,815	6,813,129			117,225	102,837,004

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	378,778										378,778
511.30 - Legislative - Operating Expenses	4,834										4,834
512.10 - Executive - Personnel Services	455,290										455,290
512.30 - Executive - Operating Expenses	12,692										12,692
513.10 - Financial and Administrative - Personnel Services	3,188,346						844,374				4,032,720
513.30 - Financial and Administrative - Operating Expenses	7,638,586										7,638,586
513.60 - Financial and Administrative - Capital Outlay	6,686	341,704									348,390
514.30 - Legal Counsel - Operating Expenses	282,879										282,879
515.10 - Comprehensive Planning - Personnel Services	301,439										301,439
515.30 - Comprehensive Planning - Operating Expenses	161,232										161,232
519.10 - Other General Government - Personnel Services	1,153,014										1,153,014
519.30 - Other General Government - Operating Expenses	794,534	103,637					5,716,966				6,615,137
519.60 - Other General Government - Capital Outlay		207,085									207,085
521.10 - Law Enforcement - Personnel Services	13,055,841										13,055,841
521.30 - Law Enforcement - Operating Expenses	2,167,732	2,115									2,169,847
521.60 - Law Enforcement - Capital Outlay	192,412	253,367									445,779
522.10 - Fire Control - Personnel Services	425,702	231,089									656,791
522.30 - Fire Control - Operating Expenses	171,049	830,579									1,001,628
522.60 - Fire Control - Capital Outlay	7,877	529,972									537,849
522.70 - Fire Control - Debt Service		266,280									266,280
523.10 - Detention/Corrections - Personnel Services	7,554,669	34,636									7,589,305
523.30 - Detention/Corrections - Operating Expenses	2,294,094	204,809									2,498,903
523.60 - Detention/Corrections - Capital Outlay	31,421	43,929									75,350
523.70 - Detention/Corrections - Debt Service		1,479,727									1,479,727
524.10 - Protective Inspections - Personnel Services	433,642	473,677									907,319
524.30 - Protective Inspections - Operating Expenses	51,921	52,929									104,850
525.10 - Emergency and Disaster Relief - Personnel Services	318,613	582,434									901,047
525.30 - Emergency and Disaster Relief - Operating Expenses	429,202	227,766									656,968
525.60 - Emergency and Disaster Relief - Capital Outlay	12,380	302,376									314,756
525.70 - Emergency and Disaster Relief - Debt Service		1,163,110									1,163,110
526.10 - Ambulance and Rescue Services - Personnel Services	4,057,072										4,057,072
526.30 - Ambulance and Rescue Services - Operating Expenses	816,935										816,935
526.60 - Ambulance and Rescue Services - Capital Outlay	5,325	293,103									298,428
527.30 - Medical Examiners - Operating Expenses	290,619										290,619
529.10 - Other Public Safety - Personnel Services	108,912	27,695									136,607
529.30 - Other Public Safety - Operating Expenses	36,175	217,339									253,514
534.10 - Garbage/Solid Waste - Personnel Services						958,195					958,195
534.30 - Garbage/Solid Waste - Operating Expenses						5,456,040					5,456,040
534.70 - Garbage/Solid Waste - Debt Service						9,054					9,054
535.30 - Sewer/Wastewater Services - Operating Expenses		1,681									1,681
535.70 - Sewer/Wastewater Services - Debt Service		3,303									3,303
537.10 - Conservation/Resource Management - Personnel Services	539,198										539,198
537.30 - Conservation/Resource Management - Operating Expenses	281,844	112,258									394,102
537.60 - Conservation/Resource Management - Capital Outlay		45,155									45,155
539.30 - Other Physical Environment - Operating Expenses	50,108					2,789,180					2,839,288
539.70 - Other Physical Environment - Debt Service						41,145					41,145
541.10 - Road/Street Facilities - Personnel Services		5,451,795									5,451,795
541.30 - Road/Street Facilities - Operating Expenses	40,094	6,212,403									6,252,497

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		4,437,258									4,437,258
541.70 - Road/Street Facilities - Debt Service		153									153
552.10 - Industry Development - Personnel Services		118,849								200,966	319,815
552.30 - Industry Development - Operating Expenses	867,137	110,781									977,918
552.60 - Industry Development - Capital Outlay		1,169									1,169
553.10 - Veterans Services - Personnel Services	136,318										136,318
553.30 - Veterans Services - Operating Expenses	24,914										24,914
554.10 - Housing and Urban Development - Personnel Services		39,074									39,074
554.30 - Housing and Urban Development - Operating Expenses		376,283									376,283
559.30 - Other Economic Development - Operating Expenses		86,231									86,231
559.60 - Other Economic Development - Capital Outlay		2,297									2,297
561.30 - Hospitals - Operating Expenses	59,637										59,637
562.10 - Health - Personnel Services	398,561										398,561
562.30 - Health - Operating Expenses	156,962										156,962
562.60 - Health - Capital Outlay	14,667										14,667
563.30 - Mental Health - Operating Expenses	430,414										430,414
564.10 - Public Assistance - Personnel Services	360,763										360,763
564.30 - Public Assistance - Operating Expenses	1,316,662										1,316,662
569.30 - Other Human Services - Operating Expenses	127,883	2,207,768									2,335,651
571.10 - Libraries - Personnel Services	728,353										728,353
571.30 - Libraries - Operating Expenses	79,547										79,547
571.60 - Libraries - Capital Outlay	162,049										162,049
572.10 - Parks/Recreation - Personnel Services	828,036										828,036
572.30 - Parks/Recreation - Operating Expenses	582,177	39,785									621,962
572.60 - Parks/Recreation - Capital Outlay	18,627	97,532									116,159
572.70 - Parks/Recreation - Debt Service		280,327									280,327
579.30 - Other Culture/Recreation - Operating Expenses	350										350
581.90 - Interfund Transfers Out - Other Uses	911,371	3,207,644									4,119,015
601.30 - Court Administration - Operating Expenses	3,864										3,864
602.30 - State Attorney Administration - Operating Expenses	6,309										6,309
603.30 - Public Defender Administration - Operating Expenses	2,546										2,546
604.10 - Clerk of Court Administration - Personnel Services		430,014									430,014
604.30 - Clerk of Court Administration - Operating Expenses		54,146									54,146
608.10 - Jury Management - Personnel Services		63,284									63,284
608.30 - Jury Management - Operating Expenses		33,305									33,305
614.10 - Clerk of Court - Personnel Services		291,925									291,925
614.30 - Clerk of Court - Operating Expenses		1,768									1,768
623.10 - Pre-Trial Release - Personnel Services	91,853										91,853
623.30 - Pre-Trial Release - Operating Expenses	2,862										2,862
634.10 - Clerk of Court - Personnel Services		135,505									135,505
634.30 - Clerk of Court - Operating Expenses		618									618
654.10 - Clerk of Court - Personnel Services		275,807									275,807
654.30 - Clerk of Court - Operating Expenses		34,323									34,323
663.10 - Pro Se Services - Personnel Services	46,309										46,309
663.30 - Pro Se Services - Operating Expenses	2,309										2,309
674.10 - Clerk of Court - Personnel Services		171,991									171,991
674.30 - Clerk of Court - Operating Expenses		510									510
685.30 - Guardian ad Litem - Operating Expenses	575										575
694.10 - Clerk of Court - Personnel Services		151,319									151,319

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.30 - Clerk of Court - Operating Expenses		1,637									1,637
711.10 - Courthouse Security - Personnel Services	836,351										836,351
711.30 - Courthouse Security - Operating Expenses	10,506										10,506
712.10 - Courthouse Facilities - Personnel Services		68,119									68,119
712.30 - Courthouse Facilities - Operating Expenses	166,635	70,260									236,895
712.60 - Courthouse Facilities - Capital Outlay		222,274									222,274
713.10 - Information Systems - Personnel Services		147,357									147,357
713.30 - Information Systems - Operating Expenses		171,632									171,632
713.60 - Information Systems - Capital Outlay		129,394									129,394
714.10 - Public Law Library - Personnel Services	48,187										48,187
714.30 - Public Law Library - Operating Expenses	4,734										4,734
714.60 - Public Law Library - Capital Outlay	39,672										39,672
719.10 - Other Operating Court Costs - Personnel Services		99,813									99,813
719.30 - Other Operating Court Costs - Operating Expenses		55,712									55,712
724.10 - Clerk of Court - Personnel Services		145,899									145,899
724.30 - Clerk of Court - Operating Expenses		893									893
744.10 - Clerk of Court - Personnel Services		63,645									63,645
744.30 - Clerk of Court - Operating Expenses		336									336
764.10 - Clerk of Court - Personnel Services		325,566									325,566
764.30 - Clerk of Court - Operating Expenses		1,112									1,112
Grand Total	56,218,287	33,849,268				9,253,614	6,561,340			200,966	106,083,475

Data Element Worksheet Report for FYE: 2014, Highlands

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	$8,039,959	$7,514,858	$409,600,000
Special District - Highlands County Hospital District	Independently Reported	$1,743,411	$1,840,279	$0
Special District - Highlands County Industrial Development District	Discretely Reported	$117,225	$200,966	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report			
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	$362,609	$91,966	$0