Unit Information

Unit Type: County

Year: 2016

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. Sally B. Hood

Title: Director of Accounting

Phone: (863) 402-6898

Email: shood@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/15/2017

Audit Received Date: 4/24/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $31,357,523

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/5/2017

Auditor Name: CliftonLarsonAllen LLP

Address:
435 South Commerce Avenue Sebring, Florida 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: Don Elwell

Title: Chairman, Highlands County 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 Statues?	☐	☐

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	37,278,775										37,278,775
312100 - Local Option Taxes		429,913									429,913
312300 - County Ninth-Cent Voted Fuel Tax		534,270									534,270
312410 - First Local Option Fuel Tax		4,053,520									4,053,520
312600 - Discretionary Sales Surtaxes		9,128,971									9,128,971
315000 - Communications Service Tax (Chapter 202)	587,980	87,725									675,705
322000 - Building Permits		686,117									686,117
325200 - Special Assessments - Charges for Public Services		2,151,722				4,501,212					6,652,934
329000 - Other Permits, Fees & Special Assessments	5,535	76,549									82,084
331100 - Federal Grant - General Government	1,103										1,103
331200 - Federal Grant - Public Safety	234,197										234,197
331500 - Federal Grant - Economic Environment		12,594									12,594
331690 - Federal Grant - Other Human Services	40,643										40,643
333000 - Federal Payments In Lieu Of Taxes	7,593										7,593
334100 - State Grant - General Government	23,233	288,522									311,755
334200 - State Grant - Public Safety	221,544										221,544
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	217,427	472,599									690,026
334490 - State Grant - Other Transportation	2,052	634,030									636,082
334500 - State Grant - Economic Environment	27,500	656,162									683,662
334690 - State Grant - Other Human Services	309,731										309,731
334700 - State Grant - Culture/Recreation	201,096										201,096
335120 - State Revenue Sharing - Proceeds	2,346,000										2,346,000
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,184										32,184
335140 - State Revenue Sharing - Mobile Home Licenses	206,894										206,894
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	27,586										27,586
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	5,314,893										5,314,893
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	4,950										4,950
335490 - State Revenue Sharing - Other Transportation		2,615,056									2,615,056
335690 - State Revenue Sharing - Other Human Services	2,937										2,937
335700 - State Revenue Sharing - Culture/Recreation		41,218									41,218
335900 - State Revenue Sharing - Other	3,039,539	146,810									3,186,349
336000 - State Payments In Lieu of Taxes	43,565										43,565
337100 - Local Government Unit Grant - General Government	35,000										35,000
337300 - Local Government Unit Grant - Physical Environment	28,218										28,218
337400 - Local Government Unit Grant - Transportation		677,382									677,382
337600 - Local Government Unit Grant - Human Services		360,000									360,000
337700 - Local Government Unit Grant - Culture/Recreation	131,576										131,576
341100 - Service Charge - Recording Fees	352,948	302,970									655,918
341510 - Fees remitted to County from Tax Collector	1,351,643										1,351,643
341520 - Fees remitted to County from Sheriff	322,895										322,895
341530 - Fees remitted to County from Clerk of Circuit Court	1,475										1,475
341550 - Fees remitted to County from Supervisor of Elections	4,221										4,221

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341560 - Fees remitted to County from Property Appraiser	60,966										60,966
341900 - Other General Government Charges and Fees	41,538										41,538
342100 - Service Charge - Law Enforcement Services	1,079,208										1,079,208
342400 - Service Charge - Emergency Management Service Fees/Charges		374,109									374,109
342600 - Service Charge - Ambulance Fees	3,266,414										3,266,414
342900 - Service Charge - Other Public Safety Charges and Fees	434,183	100,891									535,074
343400 - Service Charge - Garbage/Solid Waste						3,571,769					3,571,769
343700 - Service Charge - Conservation and Resource Management		14,366									14,366
343900 - Service Charge - Other Physical Environment Charges						2,223,189					2,223,189
344900 - Service Charge - Other Transportation Charges		66,600									66,600
345100 - Service Charge - Housing		41,000									41,000
346400 - Service Charge - Animal Control and Shelter Fees	63,745										63,745
347500 - Service Charge - Special Recreation Facilities	59,448										59,448
348921 - Court Innovations/Local Requirements		19,370									19,370
348922 - Legal Aid		19,370									19,370
348923 - Law Library		19,370									19,370
348924 - Juvenile Alternative Programs		19,370									19,370
348930 - State Court Facility Surcharge ($30)		149,225									149,225
348931 - Traffic Surcharge		44,917									44,917
348932 - Domestic Violence Surcharge		4,551									4,551
348990 - Other Court Collections Transferred to BOCC		47,690									47,690
349000 - Other Charges for Services	26,132	1,175,857									1,201,989
351100 - Judgments and Fines - As Decided by County Court Criminal	1,212	101,314									102,526
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		99,719									99,719
351500 - Judgments and Fines - As Decided by Traffic Court		249,469									249,469
351800 - 10% of Fines to Public Records Modernization Trust Fund		89,352									89,352
352000 - Fines - Library	30,836										30,836
354000 - Fines - Local Ordinance Violation	87,167										87,167
361100 - Interest	105,019	95,084		57,296		55,273	20,571				333,243
361300 - Net Increase (Decrease) in Fair Value of Investments	1,203										1,203
361400 - Gain (Loss) on Sale of Investments	26,342	144,232				4,471	2,235			209	177,489
362000 - Rents and Royalties	101,869	31,272				3,690					136,831
364000 - Disposition of Fixed Assets	43,112					55,000					98,112
365000 - Sale of Surplus Materials and Scrap	310	9,616				150,394					160,320
366000 - Contributions and Donations from Private Sources	21,759	100,000									121,759
369900 - Other Miscellaneous Revenues	1,436,661	2,056,202				18,516	10,126,228			156,678	13,794,285
381000 - Inter-Fund Group Transfers In	75,189	1,046,523									1,121,712
Grand Total	59,367,246	29,698,849		57,296		10,674,423	10,149,034			156,887	110,103,735

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	409,302										409,302
511.30 - Legislative - Operating Expenses	7,339										7,339
512.10 - Executive - Personnel Services	607,442										607,442
512.30 - Executive - Operating Expenses	11,270										11,270
513.10 - Financial and Administrative - Personnel Services	3,497,898						1,082,383				4,580,281
513.30 - Financial and Administrative - Operating Expenses	7,530,398										7,530,398
513.60 - Financial and Administrative - Capital Outlay	105,972	886,107									992,079
514.10 - Legal Counsel - Personnel Services	335,771										335,771
514.30 - Legal Counsel - Operating Expenses	6,602										6,602
515.10 - Comprehensive Planning - Personnel Services	357,104										357,104
515.30 - Comprehensive Planning - Operating Expenses	81,293										81,293
519.10 - Other General Government - Personnel Services	1,156,335										1,156,335
519.30 - Other General Government - Operating Expenses	713,051	31,579					9,010,953				9,755,583
519.60 - Other General Government - Capital Outlay	1,300	81,905									83,205
521.10 - Law Enforcement - Personnel Services	14,395,232										14,395,232
521.30 - Law Enforcement - Operating Expenses	2,273,092	101,490		178,635							2,553,217
521.60 - Law Enforcement - Capital Outlay	383,202	497,861		8,238,231							9,119,294
522.10 - Fire Control - Personnel Services	465,868	151,123									616,991
522.30 - Fire Control - Operating Expenses	164,087	766,004									930,091
522.60 - Fire Control - Capital Outlay		295,281									295,281
522.70 - Fire Control - Debt Service		281,920									281,920
523.10 - Detention/Corrections - Personnel Services	7,372,741	18,508									7,391,249
523.30 - Detention/Corrections - Operating Expenses	2,067,133	168,118									2,235,251
523.60 - Detention/Corrections - Capital Outlay	71,229	26,967		1,811,072							1,909,268
523.70 - Detention/Corrections - Debt Service		1,481,153									1,481,153
524.10 - Protective Inspections - Personnel Services	462,968	424,644									887,612
524.30 - Protective Inspections - Operating Expenses	46,721	78,789									125,510
524.60 - Protective Inspections - Capital Outlay		72,543									72,543
525.10 - Emergency and Disaster Relief - Personnel Services	320,969	627,459									948,428
525.30 - Emergency and Disaster Relief - Operating Expenses	335,812	232,423									568,235
525.60 - Emergency and Disaster Relief - Capital Outlay	1,509	815,335									816,844
525.70 - Emergency and Disaster Relief - Debt Service		1,163,111									1,163,111
526.10 - Ambulance and Rescue Services - Personnel Services	4,338,439										4,338,439
526.30 - Ambulance and Rescue Services - Operating Expenses	678,219	58									678,277
526.60 - Ambulance and Rescue Services - Capital Outlay	4,842	341,693									346,535
527.30 - Medical Examiners - Operating Expenses	329,512										329,512
529.10 - Other Public Safety - Personnel Services	131,377	26,661									158,038
529.30 - Other Public Safety - Operating Expenses	35,828	360,383									396,211
534.10 - Garbage/Solid Waste - Personnel Services						1,059,258					1,059,258
534.30 - Garbage/Solid Waste - Operating Expenses						7,154,995					7,154,995
534.60 - Garbage/Solid Waste - Capital Outlay						6,979					6,979
534.70 - Garbage/Solid Waste - Debt Service						3,783					3,783
535.30 - Sewer/Wastewater Services - Operating Expenses		1,637									1,637
535.70 - Sewer/Wastewater Services - Debt Service		2,808									2,808
537.10 - Conservation/Resource Management - Personnel Services	673,437										673,437
537.30 - Conservation/Resource Management - Operating Expenses	291,408	232,030									523,438
537.60 - Conservation/Resource Management - Capital Outlay	23,999	364,517									388,516
539.30 - Other Physical Environment - Operating Expenses	65,073					2,169,109					2,234,182

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.70 - Other Physical Environment - Debt Service						19,973					19,973
541.10 - Road/Street Facilities - Personnel Services		5,770,657									5,770,657
541.30 - Road/Street Facilities - Operating Expenses	38,099	6,281,570		4,534							6,324,203
541.60 - Road/Street Facilities - Capital Outlay		1,746,814		482,894							2,229,708
541.70 - Road/Street Facilities - Debt Service		119									119
542.60 - Airports - Capital Outlay		15,666									15,666
552.10 - Industry Development - Personnel Services	20,159	43,916								87,445	151,520
552.30 - Industry Development - Operating Expenses	1,179,597	363,304								180,342	1,723,243
552.60 - Industry Development - Capital Outlay		138,092									138,092
553.10 - Veterans Services - Personnel Services	124,410										124,410
553.30 - Veterans Services - Operating Expenses	17,153										17,153
554.10 - Housing and Urban Development - Personnel Services		41,392									41,392
554.30 - Housing and Urban Development - Operating Expenses	6,833	711,163									717,996
561.30 - Hospitals - Operating Expenses	120,451										120,451
562.10 - Health - Personnel Services	380,485										380,485
562.30 - Health - Operating Expenses	374,720										374,720
562.60 - Health - Capital Outlay		43,649									43,649
563.30 - Mental Health - Operating Expenses	448,689										448,689
564.10 - Public Assistance - Personnel Services	321,887										321,887
564.30 - Public Assistance - Operating Expenses	1,541,828										1,541,828
564.60 - Public Assistance - Capital Outlay	1,927										1,927
569.30 - Other Human Services - Operating Expenses	256,456										256,456
569.80 - Other Human Services - Grants and Aids		340,000									340,000
571.10 - Libraries - Personnel Services	688,924										688,924
571.30 - Libraries - Operating Expenses	147,179										147,179
571.60 - Libraries - Capital Outlay	158,081										158,081
572.10 - Parks/Recreation - Personnel Services	902,935										902,935
572.30 - Parks/Recreation - Operating Expenses	554,968	50,571									605,539
572.60 - Parks/Recreation - Capital Outlay	7,155	209,736									216,891
572.70 - Parks/Recreation - Debt Service		296,077									296,077
579.30 - Other Culture/Recreation - Operating Expenses	400										400
581.90 - Interfund Transfers Out - Other Uses	912,300	209,412									1,121,712
601.30 - Court Administration - Operating Expenses	5,082										5,082
602.30 - State Attorney Administration - Operating Expenses	4,621										4,621
603.30 - Public Defender Administration - Operating Expenses	3,275										3,275
604.10 - Clerk of Court Administration - Personnel Services		412,972									412,972
604.30 - Clerk of Court Administration - Operating Expenses		33,135									33,135
608.10 - Jury Management - Personnel Services		54,994									54,994
608.30 - Jury Management - Operating Expenses		41,929									41,929
614.10 - Clerk of Court - Personnel Services		191,143									191,143
623.10 - Pre-Trial Release - Personnel Services	96,154										96,154
623.30 - Pre-Trial Release - Operating Expenses	2,848										2,848
634.10 - Clerk of Court - Personnel Services		82,971									82,971
654.10 - Clerk of Court - Personnel Services		289,960									289,960
654.30 - Clerk of Court - Operating Expenses		9,716									9,716
654.90 - Clerk of Court - Other Uses		8,907									8,907
663.10 - Pro Se Services - Personnel Services	95,475										95,475
663.30 - Pro Se Services - Operating Expenses	3,702										3,702
674.10 - Clerk of Court - Personnel Services		121,248									121,248

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
685.30 - Guardian ad Litem - Operating Expenses	697										697
694.10 - Clerk of Court - Personnel Services		171,556									171,556
711.10 - Courthouse Security - Personnel Services	839,094										839,094
711.30 - Courthouse Security - Operating Expenses	5,870										5,870
712.10 - Courthouse Facilities - Personnel Services		91,672									91,672
712.30 - Courthouse Facilities - Operating Expenses	155,929	111,869									267,798
712.60 - Courthouse Facilities - Capital Outlay		379,349									379,349
713.10 - Information Systems - Personnel Services		177,556									177,556
713.30 - Information Systems - Operating Expenses		241,419									241,419
713.60 - Information Systems - Capital Outlay		33,421									33,421
714.10 - Public Law Library - Personnel Services	56,042										56,042
714.30 - Public Law Library - Operating Expenses	4,648										4,648
714.60 - Public Law Library - Capital Outlay	42,855										42,855
719.10 - Other Operating Court Costs - Personnel Services		82,926									82,926
719.30 - Other Operating Court Costs - Operating Expenses		50,407									50,407
719.60 - Other Operating Court Costs - Capital Outlay		5,399									5,399
724.10 - Clerk of Court - Personnel Services		146,025									146,025
744.10 - Clerk of Court - Personnel Services		50,134									50,134
764.10 - Clerk of Court - Personnel Services		348,875									348,875
Grand Total	59,274,702	28,931,828		10,715,366		10,414,097	10,093,336			267,787	119,697,116

Data Element Worksheet Report for FYE: 2016, Highlands

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	$8,522,166	$8,543,663	$409,225,000
Special District - Highlands County Hospital District	Independently Reported	$500,398	$502,879	$0
Special District - Highlands County Industrial Development District	Discretely Reported	$156,887	$267,787	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report			
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	$427,569	$134,370	$0