Unit Information

Unit Type: County

Year: 2017

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

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: R. Greg Harris

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?	☐	☐

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/14/2018

Audit Received Date: 3/15/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $28,823,516

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/5/2018

Auditor Name: CliftonLarsonAllen LLP

Address:
2523 US Highway 27 S
Sebring, FL 33870

Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	38,462,927										38,462,927
312100 - Local Option Taxes		430,702									430,702
312300 - County Ninth-Cent Voted Fuel Tax		541,144									541,144
312410 - First Local Option Fuel Tax		4,003,440									4,003,440
312600 - Discretionary Sales Surtaxes		9,072,162									9,072,162
315000 - Communications Service Tax (Chapter 202)	630,683	93,889									724,572
322000 - Building Permits		699,916									699,916
325200 - Special Assessments - Charges for Public Services		2,236,688				6,005,768					8,242,456
329000 - Other Permits, Fees & Special Assessments	4,790	68,447									73,237
331200 - Federal Grant - Public Safety	201,804										201,804
331690 - Federal Grant - Other Human Services	114,884										114,884
333000 - Federal Payments In Lieu Of Taxes	8,610										8,610
334100 - State Grant - General Government	14,669	385,498									400,167
334200 - State Grant - Public Safety	241,253	466,452									707,705
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	217,832	676,235									894,067
334490 - State Grant - Other Transportation	6,419	1,999,340									2,005,759
334500 - State Grant - Economic Environment	11,131	357,073									368,204
334690 - State Grant - Other Human Services	325,300										325,300
334700 - State Grant - Culture/Recreation	205,868										205,868
335120 - State Revenue Sharing - Proceeds	2,427,980										2,427,980
335130 - State Revenue Sharing - Insurance Agents County Licenses	23,631										23,631
335140 - State Revenue Sharing - Mobile Home Licenses	224,904										224,904
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	33,940										33,940
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	5,384,414										5,384,414
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	4,560										4,560
335490 - State Revenue Sharing - Other Transportation		2,667,486									2,667,486
335690 - State Revenue Sharing - Other Human Services	12,922										12,922
335700 - State Revenue Sharing - Culture/Recreation		45,390									45,390
335900 - State Revenue Sharing - Other	3,515,847	391,356									3,907,203
336000 - State Payments In Lieu of Taxes	43,624										43,624
337100 - Local Government Unit Grant - General Government	35,000										35,000
337400 - Local Government Unit Grant - Transportation		605,300									605,300
337600 - Local Government Unit Grant - Human Services	13,509	200,000									213,509
337700 - Local Government Unit Grant - Culture/Recreation	119,916										119,916
341100 - Service Charge - Recording Fees	385,288	329,840									715,128
341510 - Fees remitted to County from Tax Collector	1,408,499										1,408,499
341520 - Fees remitted to County from Sheriff	302,099										302,099
341530 - Fees remitted to County from Clerk of Circuit Court	1,548										1,548
341550 - Fees remitted to County from Supervisor of Elections	983										983
341560 - Fees remitted to County from Property Appraiser	60,217										60,217
341900 - Other General Government Charges and Fees	44,167										44,167
342100 - Service Charge - Law Enforcement Services	1,149,669										1,149,669

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342400 - Service Charge - Emergency Management Service Fees/Charges		457,820									457,820
342600 - Service Charge - Ambulance Fees	3,758,578										3,758,578
342900 - Service Charge - Other Public Safety Charges and Fees	474,390	115,186									589,576
343400 - Service Charge - Garbage/Solid Waste						3,048,071					3,048,071
343700 - Service Charge - Conservation and Resource Management		22,620									22,620
343900 - Service Charge - Other Physical Environment Charges						2,365,723					2,365,723
344900 - Service Charge - Other Transportation Charges		67,230									67,230
345100 - Service Charge - Housing		27,305									27,305
346400 - Service Charge - Animal Control and Shelter Fees	44,884										44,884
347500 - Service Charge - Special Recreation Facilities	45,028										45,028
348921 - Court Innovations/Local Requirements		17,518									17,518
348922 - Legal Aid		17,518									17,518
348923 - Law Library		17,518									17,518
348924 - Juvenile Alternative Programs		17,518									17,518
348930 - State Court Facility Surcharge ($30)		109,381									109,381
348931 - Traffic Surcharge		32,389									32,389
348932 - Domestic Violence Surcharge		3,364									3,364
348990 - Other Court Collections Transferred to BOCC		30,462									30,462
349000 - Other Charges for Services	51,582	1,226,717									1,278,299
351100 - Judgments and Fines - As Decided by County Court Criminal		77,854									77,854
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		102,571									102,571
351500 - Judgments and Fines - As Decided by Traffic Court		177,629									177,629
351800 - 10% of Fines to Public Records Modernization Trust Fund		47,722									47,722
351900 - Judgments and Fines - Other Court Ordered		15,477									15,477
352000 - Fines - Library	26,878										26,878
354000 - Fines - Local Ordinance Violation	35,714										35,714
361100 - Interest	138,462	185,267		46,378		62,447	50,072				482,626
361300 - Net Increase (Decrease) in Fair Value of Investments	2,417										2,417
361400 - Gain (Loss) on Sale of Investments	108,491	129,245				81,375	2,040				321,151
362000 - Rents and Royalties	103,192	31,054				2,768					137,014
364000 - Disposition of Fixed Assets	67,440	9,929				-10,801					66,568
365000 - Sale of Surplus Materials and Scrap	151	13,645				204,075					217,871
366000 - Contributions and Donations from Private Sources	23,819										23,819
369900 - Other Miscellaneous Revenues	1,690,022	2,215,029		9,482		33,767	14,102,908				18,051,208
381000 - Inter-Fund Group Transfers In	143,781	1,492,285									1,636,066
Grand Total	62,353,716	32,153,861		55,860		11,884,102	14,155,020				120,602,559

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	412,571										412,571

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.30 - Legislative - Operating Expenses	4,680										4,680
512.10 - Executive - Personnel Services	465,677										465,677
512.30 - Executive - Operating Expenses	13,333										13,333
513.10 - Financial and Administrative - Personnel Services	3,641,050						4,751,083				8,392,133
513.30 - Financial and Administrative - Operating Expenses	7,974,882										7,974,882
513.60 - Financial and Administrative - Capital Outlay	120,842	704,610									825,452
514.10 - Legal Counsel - Personnel Services	306,837										306,837
514.30 - Legal Counsel - Operating Expenses	5,679										5,679
515.10 - Comprehensive Planning - Personnel Services	377,806										377,806
515.30 - Comprehensive Planning - Operating Expenses	78,133										78,133
519.10 - Other General Government - Personnel Services	1,140,729										1,140,729
519.30 - Other General Government - Operating Expenses	702,105	15,026		37,600			10,121,398				10,876,129
519.60 - Other General Government - Capital Outlay		418,977		2,966,809							3,385,786
521.10 - Law Enforcement - Personnel Services	15,063,231										15,063,231
521.30 - Law Enforcement - Operating Expenses	2,359,904	96,565									2,456,469
521.60 - Law Enforcement - Capital Outlay	211,679	437,303									648,982
522.10 - Fire Control - Personnel Services	444,416	190,774									635,190
522.30 - Fire Control - Operating Expenses	255,335	825,837									1,081,172
522.60 - Fire Control - Capital Outlay		1,047,944									1,047,944
522.70 - Fire Control - Debt Service		209,869									209,869
523.10 - Detention/Corrections - Personnel Services	7,847,155	22,559									7,869,714
523.30 - Detention/Corrections - Operating Expenses	1,781,582	188,710									1,970,292
523.60 - Detention/Corrections - Capital Outlay	32,598	87,660									120,258
523.70 - Detention/Corrections - Debt Service		1,513,003									1,513,003
524.10 - Protective Inspections - Personnel Services	406,874	395,431									802,305
524.30 - Protective Inspections - Operating Expenses	51,228	63,349									114,577
524.60 - Protective Inspections - Capital Outlay		103,536									103,536
525.10 - Emergency and Disaster Relief - Personnel Services	939,718	634,727									1,574,445
525.30 - Emergency and Disaster Relief - Operating Expenses	2,065,107	245,657									2,310,764
525.60 - Emergency and Disaster Relief - Capital Outlay	4,693	97,803									102,496
525.70 - Emergency and Disaster Relief - Debt Service		1,163,110									1,163,110
526.10 - Ambulance and Rescue Services - Personnel Services	5,183,865										5,183,865
526.30 - Ambulance and Rescue Services - Operating Expenses	793,929										793,929
526.60 - Ambulance and Rescue Services - Capital Outlay	94,632	569,004									663,636
527.30 - Medical Examiners - Operating Expenses	327,512										327,512
529.10 - Other Public Safety - Personnel Services	141,934	30,629									172,563
529.30 - Other Public Safety - Operating Expenses	61,991	366,284									428,275
529.60 - Other Public Safety - Capital Outlay	12,891										12,891
534.10 - Garbage/Solid Waste - Personnel Services						1,182,143					1,182,143
534.30 - Garbage/Solid Waste - Operating Expenses						6,705,646					6,705,646
534.70 - Garbage/Solid Waste - Debt Service						1,035					1,035
535.30 - Sewer/Wastewater Services - Operating Expenses		1,677									1,677
535.70 - Sewer/Wastewater Services - Debt Service		2,553									2,553
537.10 - Conservation/Resource Management - Personnel Services	640,537										640,537
537.30 - Conservation/Resource Management - Operating Expenses	234,423	565,488									799,911
537.60 - Conservation/Resource Management - Capital Outlay	93,264	4,386,179									4,479,443
539.30 - Other Physical Environment - Operating Expenses	30,188					2,174,339					2,204,527
539.70 - Other Physical Environment - Debt Service						8,705					8,705

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.10 - Road/Street Facilities - Personnel Services		5,846,355									5,846,355
541.30 - Road/Street Facilities - Operating Expenses	40,839	6,111,143									6,151,982
541.60 - Road/Street Facilities - Capital Outlay		5,351,854		193,380							5,545,234
541.70 - Road/Street Facilities - Debt Service		102									102
552.10 - Industry Development - Personnel Services	118,657	45,048									163,705
552.30 - Industry Development - Operating Expenses	1,049,825	481,191									1,531,016
552.60 - Industry Development - Capital Outlay	4,738	6,088									10,826
553.10 - Veterans Services - Personnel Services	149,318										149,318
553.30 - Veterans Services - Operating Expenses	12,603										12,603
554.10 - Housing and Urban Development - Personnel Services		41,312									41,312
554.30 - Housing and Urban Development - Operating Expenses		755,201									755,201
561.30 - Hospitals - Operating Expenses	84,113										84,113
562.10 - Health - Personnel Services	179,153										179,153
562.30 - Health - Operating Expenses	75,818										75,818
562.60 - Health - Capital Outlay		82,722									82,722
563.30 - Mental Health - Operating Expenses	458,537										458,537
564.10 - Public Assistance - Personnel Services	347,134										347,134
564.30 - Public Assistance - Operating Expenses	1,608,876										1,608,876
569.10 - Other Human Services - Personnel Services	96,904										96,904
569.30 - Other Human Services - Operating Expenses	281,367	250,955									532,322
569.60 - Other Human Services - Capital Outlay	4,669										4,669
569.80 - Other Human Services - Grants and Aids		212,391									212,391
571.10 - Libraries - Personnel Services	658,547										658,547
571.30 - Libraries - Operating Expenses	136,310										136,310
571.60 - Libraries - Capital Outlay	135,126										135,126
572.10 - Parks/Recreation - Personnel Services	913,424										913,424
572.30 - Parks/Recreation - Operating Expenses	568,901	58,428									627,329
572.60 - Parks/Recreation - Capital Outlay		444,263									444,263
572.70 - Parks/Recreation - Debt Service		304,387									304,387
579.30 - Other Culture/Recreation - Operating Expenses	250										250
581.90 - Interfund Transfers Out - Other Uses	1,342,593	293,473									1,636,066
601.30 - Court Administration - Operating Expenses	9,750										9,750
602.30 - State Attorney Administration - Operating Expenses	5,520										5,520
603.30 - Public Defender Administration - Operating Expenses	3,669										3,669
604.10 - Clerk of Court Administration - Personnel Services		279,583									279,583
604.30 - Clerk of Court Administration - Operating Expenses		90,024									90,024
608.10 - Jury Management - Personnel Services		63,329									63,329
608.30 - Jury Management - Operating Expenses		45,310									45,310
614.10 - Clerk of Court - Personnel Services		259,747									259,747
614.30 - Clerk of Court - Operating Expenses		8,680									8,680
623.10 - Pre-Trial Release - Personnel Services	108,105										108,105
623.30 - Pre-Trial Release - Operating Expenses	6,066										6,066
634.10 - Clerk of Court - Personnel Services		84,100									84,100
634.30 - Clerk of Court - Operating Expenses		810									810
654.10 - Clerk of Court - Personnel Services		290,674									290,674
654.30 - Clerk of Court - Operating Expenses		23,945									23,945
654.90 - Clerk of Court - Other Uses		18,015									18,015
663.10 - Pro Se Services - Personnel Services	101,523										101,523
663.30 - Pro Se Services - Operating Expenses	4,116										4,116

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court - Personnel Services		155,049									155,049
674.30 - Clerk of Court - Operating Expenses		1,095									1,095
685.30 - Guardian ad Litem - Operating Expenses	1,034										1,034
694.10 - Clerk of Court - Personnel Services		154,517									154,517
694.30 - Clerk of Court - Operating Expenses		6,690									6,690
711.10 - Courthouse Security - Personnel Services	914,224										914,224
711.30 - Courthouse Security - Operating Expenses	5,803										5,803
712.10 - Courthouse Facilities - Personnel Services		84,928									84,928
712.30 - Courthouse Facilities - Operating Expenses	154,128	76,863									230,991
712.60 - Courthouse Facilities - Capital Outlay		16,312									16,312
713.10 - Information Systems - Personnel Services		201,740									201,740
713.30 - Information Systems - Operating Expenses		205,168									205,168
713.60 - Information Systems - Capital Outlay		33,312									33,312
714.10 - Public Law Library - Personnel Services	56,613										56,613
714.30 - Public Law Library - Operating Expenses	7,391										7,391
714.60 - Public Law Library - Capital Outlay	44,821										44,821
715.30 - Legal Aid - Operating Expenses		47,668									47,668
719.10 - Other Operating Court Costs - Personnel Services		85,641									85,641
719.30 - Other Operating Court Costs - Operating Expenses		24,565									24,565
719.60 - Other Operating Court Costs - Capital Outlay		17,786									17,786
724.10 - Clerk of Court - Personnel Services		124,153									124,153
724.30 - Clerk of Court - Operating Expenses		1,838									1,838
744.10 - Clerk of Court - Personnel Services		77,245									77,245
744.30 - Clerk of Court - Operating Expenses		1,070									1,070
764.10 - Clerk of Court - Personnel Services		281,745									281,745
764.30 - Clerk of Court - Operating Expenses		2,435									2,435
Grand Total	64,013,475	37,433,214		3,197,789		10,071,868	14,872,481				129,588,827

Data Element Worksheet Report for FYE: 2017, Highlands

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	$10,468,317	$10,050,820	$409,225,000
Special District - Highlands County Hospital District	Independently Reported	$469,572	$519,065	$0
Special District - Highlands County Industrial Development Authority	Independently Reported	$34	$14,063	$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	$749,711	$4,519,820	$0
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	$385,945	$34,845	$0