

Unit Information

Unit Type: County

Year: 2018

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: 3/25/2019

Audit Received Date: 3/18/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$26,604,083

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2019

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US Highway 27 S
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: James L. Brooks

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 Statutes?

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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	39,565,159										39,565,159
312100 - Local Option Taxes		510,114									510,114
312300 - County Ninth-Cent Voted Fuel Tax		556,847									556,847
312410 - First Local Option Fuel Tax		4,105,399									4,105,399
312600 - Discretionary Sales Surtaxes		9,811,984									9,811,984
315000 - Communications Service Tax (Chapter 202)	541,882	81,334									623,216
322000 - Building Permits		1,398,281									1,398,281
325200 - Special Assessments - Charges for Public Services		2,222,840				6,359,809					8,582,649
329000 - Other Permits, Fees & Special Assessments	2,140	65,300									67,440
331200 - Federal Grant - Public Safety	595,832										595,832
331690 - Federal Grant - Other Human Services	152,626										152,626
333000 - Federal Payments In Lieu Of Taxes	7,036										7,036
334100 - State Grant - General Government	46,974	472,386									519,360
334200 - State Grant - Public Safety	155,806	1,200									157,006
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	320,313	881,743									1,202,056
334490 - State Grant - Other Transportation	23,995	2,199,620									2,223,615
334500 - State Grant - Economic Environment		607,748									607,748
334690 - State Grant - Other Human Services	352,765										352,765
334700 - State Grant - Culture/Recreation	234,715										234,715
335120 - State Revenue Sharing - Proceeds	2,526,665										2,526,665
335130 - State Revenue Sharing - Insurance Agents County Licenses	24,078										24,078
335140 - State Revenue Sharing - Mobile Home Licenses	207,081										207,081
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	34,544										34,544
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	5,720,837										5,720,837
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	4,487										4,487
335490 - State Revenue Sharing - Other Transportation		2,719,771									2,719,771
335690 - State Revenue Sharing - Other Human Services	16,178										16,178
335700 - State Revenue Sharing - Culture/Recreation		45,670									45,670
335900 - State Revenue Sharing - Other	3,744,564	287,814									4,032,378
336000 - State Payments In Lieu of Taxes	43,038										43,038
337100 - Local Government Unit Grant - General Government	26,250										26,250
337200 - Local Government Unit Grant - Public Safety		38,901									38,901
337400 - Local Government Unit Grant - Transportation		349,874									349,874
337600 - Local Government Unit Grant - Human Services	21,098	361,144									382,242
337700 - Local Government Unit Grant - Culture/Recreation	87,890										87,890
337900 - Local Government Unit Grants - Other		15,000									15,000
341100 - Service Charge - Recording Fees	430,451	368,251									798,702
341510 - Fees remitted to County from Tax Collector	1,471,958										1,471,958
341520 - Fees remitted to County from Sheriff	389,020										389,020
341530 - Fees remitted to County from Clerk of Circuit Court	2,345										2,345
341550 - Fees remitted to County from Supervisor of Elections	650										650
341560 - Fees remitted to County from Property Appraiser	58,342										58,342

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	36,051										36,051
342100 - Service Charge - Law Enforcement Services	1,184,159										1,184,159
342400 - Service Charge - Emergency Management Service Fees/Charges		418,965									418,965
342600 - Service Charge - Ambulance Fees	4,019,202										4,019,202
342900 - Service Charge - Other Public Safety Charges and Fees	495,049	131,958									627,007
343400 - Service Charge - Garbage/Solid Waste	75					3,218,824					3,218,899
343700 - Service Charge - Conservation and Resource Management		23,985									23,985
343900 - Service Charge - Other Physical Environment Charges						1,225,786					1,225,786
344900 - Service Charge - Other Transportation Charges		72,024									72,024
345100 - Service Charge - Housing		50,000									50,000
346400 - Service Charge - Animal Control and Shelter Fees	27,765										27,765
347500 - Service Charge - Special Recreation Facilities	43,635										43,635
348921 - Court Innovations/Local Requirements		18,474									18,474
348922 - Legal Aid		18,474									18,474
348923 - Law Library		18,474									18,474
348924 - Juvenile Alternative Programs		18,474									18,474
348930 - State Court Facility Surcharge (\$30)		112,955									112,955
348931 - Traffic Surcharge		33,725									33,725
348932 - Domestic Violence Surcharge		5,573									5,573
348990 - Other Court Collections Transferred to BOCC		33,132									33,132
349000 - Other Charges for Services	40,974	1,369,251									1,410,225
351100 - Judgments and Fines - As Decided by County Court Criminal	16	108,666									108,682
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		180,921									180,921
351500 - Judgments and Fines - As Decided by Traffic Court		186,449									186,449
351900 - Judgments and Fines - Other Court Ordered		61,864									61,864
352000 - Fines - Library	24,471										24,471
354000 - Fines - Local Ordinance Violation	50,797										50,797
361100 - Interest	134,455	284,209		29,251		106,574	106,052				660,541
361300 - Net Increase (Decrease) in Fair Value of Investments	2,439										2,439
361400 - Gain (Loss) on Sale of Investments	120,739	207,139		4,427		136,490	2,907				471,702
362000 - Rents and Royalties	103,250	34,572				4,612					142,434
364000 - Disposition of Fixed Assets	110,745	34,800				-6,351					139,194
365000 - Sale of Surplus Materials and Scrap	92	11,703				31,110					42,905
366000 - Contributions and Donations from Private Sources	12,528	200									12,728
369900 - Other Miscellaneous Revenues	1,379,193	2,818,751				100,531	14,774,355				19,072,830
381000 - Inter-Fund Group Transfers In	407,491	1,162,443									1,569,934
Grand Total	65,001,845	34,741,652		33,678		11,268,294	14,883,314				125,928,783

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	436,290										436,290
511.30 - Legislative - Operating Expenses	7,727										7,727
512.10 - Executive - Personnel Services	510,150										510,150
512.30 - Executive - Operating Expenses	28,048										28,048
513.10 - Financial and Administrative - Personnel Services	3,842,383						4,760,367				8,602,750
513.30 - Financial and Administrative - Operating Expenses	8,093,786										8,093,786
513.60 - Financial and Administrative - Capital Outlay	111,958	537,444									649,402
514.10 - Legal Counsel - Personnel Services	246,984										246,984
514.30 - Legal Counsel - Operating Expenses	14,195										14,195
514.60 - Legal Counsel - Capital Outlay	1,412										1,412
515.10 - Comprehensive Planning - Personnel Services	403,509										403,509
515.30 - Comprehensive Planning - Operating Expenses	266,005										266,005
519.10 - Other General Government - Personnel Services	1,132,940										1,132,940
519.30 - Other General Government - Operating Expenses	753,244	40,900					10,859,182				11,653,326
519.60 - Other General Government - Capital Outlay		871,410		697,112							1,568,522
521.10 - Law Enforcement - Personnel Services	16,002,461										16,002,461
521.30 - Law Enforcement - Operating Expenses	2,647,243	77,685									2,724,928
521.60 - Law Enforcement - Capital Outlay	358,319	640,143									998,462
522.10 - Fire Control - Personnel Services	453,134	234,115									687,249
522.30 - Fire Control - Operating Expenses	211,568	990,635									1,202,203
522.60 - Fire Control - Capital Outlay		289,440									289,440
522.70 - Fire Control - Debt Service		119,692									119,692
523.10 - Detention/Corrections - Personnel Services	7,854,775	23,138									7,877,913
523.30 - Detention/Corrections - Operating Expenses	2,033,085	196,277									2,229,362
523.60 - Detention/Corrections - Capital Outlay	58,270	203,194									261,464
523.70 - Detention/Corrections - Debt Service		1,511,297									1,511,297
524.10 - Protective Inspections - Personnel Services	417,431	464,019									881,450
524.30 - Protective Inspections - Operating Expenses	46,147	83,292									129,439
524.60 - Protective Inspections - Capital Outlay		27,827									27,827
525.10 - Emergency and Disaster Relief - Personnel Services	341,451	637,561									979,012
525.30 - Emergency and Disaster Relief - Operating Expenses	12,586,042	275,347									12,861,389
525.60 - Emergency and Disaster Relief - Capital Outlay	26,031	86,950									112,981
525.70 - Emergency and Disaster Relief - Debt Service		1,163,112									1,163,112
526.10 - Ambulance and Rescue Services - Personnel Services	5,171,071										5,171,071
526.30 - Ambulance and Rescue Services - Operating Expenses	992,090										992,090
526.60 - Ambulance and Rescue Services - Capital Outlay		265,588									265,588
527.30 - Medical Examiners - Operating Expenses	367,993										367,993
529.10 - Other Public Safety - Personnel Services	140,947	33,459									174,406
529.30 - Other Public Safety - Operating Expenses	115,562	374,946									490,508
534.10 - Garbage/Solid Waste - Personnel Services						1,076,425					1,076,425
534.30 - Garbage/Solid Waste - Operating Expenses						7,164,447					7,164,447
535.30 - Sewer/Wastewater Services - Operating Expenses		1,680									1,680
535.70 - Sewer/Wastewater Services - Debt Service		2,293									2,293
537.10 - Conservation/Resource Management - Personnel Services	670,044										670,044
537.30 - Conservation/Resource Management - Operating Expenses	307,990	911,456									1,219,446
537.60 - Conservation/Resource Management - Capital Outlay		1,879,479									1,879,479
539.30 - Other Physical Environment - Operating Expenses	36,891					1,287,493					1,324,384
539.70 - Other Physical Environment - Debt Service						279					279

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		6,386,118									6,386,118
541.30 - Road/Street Facilities - Operating Expenses	45,657	5,108,600		54,028							5,208,285
541.60 - Road/Street Facilities - Capital Outlay		4,512,560		908,548							5,421,108
541.70 - Road/Street Facilities - Debt Service		84									84
552.10 - Industry Development - Personnel Services	176,176	47,168									223,344
552.30 - Industry Development - Operating Expenses	1,106,725	544,070									1,650,795
553.10 - Veterans Services - Personnel Services	146,244										146,244
553.30 - Veterans Services - Operating Expenses	13,069										13,069
554.10 - Housing and Urban Development - Personnel Services		44,860									44,860
554.30 - Housing and Urban Development - Operating Expenses		777,896									777,896
559.60 - Other Economic Development - Capital Outlay		557,397									557,397
561.30 - Hospitals - Operating Expenses	44,284										44,284
562.30 - Health - Operating Expenses	243,151										243,151
562.60 - Health - Capital Outlay		136,162									136,162
563.30 - Mental Health - Operating Expenses	490,638										490,638
564.10 - Public Assistance - Personnel Services	339,376										339,376
564.30 - Public Assistance - Operating Expenses	1,654,487										1,654,487
569.10 - Other Human Services - Personnel Services	74,935										74,935
569.30 - Other Human Services - Operating Expenses	265,589										265,589
569.60 - Other Human Services - Capital Outlay	4,669										4,669
569.80 - Other Human Services - Grants and Aids		318,617									318,617
571.10 - Libraries - Personnel Services	662,821										662,821
571.30 - Libraries - Operating Expenses	143,765										143,765
571.60 - Libraries - Capital Outlay	139,321										139,321
572.10 - Parks/Recreation - Personnel Services	876,762										876,762
572.30 - Parks/Recreation - Operating Expenses	577,662	45,323									622,985
572.60 - Parks/Recreation - Capital Outlay		215,144									215,144
572.70 - Parks/Recreation - Debt Service		299,093									299,093
579.30 - Other Culture/Recreation - Operating Expenses	400										400
581.90 - Interfund Transfers Out - Other Uses	1,013,285	330,586				226,063					1,569,934
601.30 - Court Administration - Operating Expenses	9,236										9,236
602.30 - State Attorney Administration - Operating Expenses	26,391										26,391
603.30 - Public Defender Administration - Operating Expenses	3,021										3,021
604.10 - Clerk of Court Administration - Personnel Services		317,711									317,711
604.30 - Clerk of Court Administration - Operating Expenses		9,088									9,088
608.10 - Jury Management - Personnel Services		54,978									54,978
608.30 - Jury Management - Operating Expenses		33,121									33,121
614.10 - Clerk of Court - Personnel Services		243,030									243,030
614.30 - Clerk of Court - Operating Expenses		8,094									8,094
623.10 - Pre-Trial Release - Personnel Services	110,087										110,087
623.30 - Pre-Trial Release - Operating Expenses	1,891										1,891
634.10 - Clerk of Court - Personnel Services		92,392									92,392
634.30 - Clerk of Court - Operating Expenses		2,134									2,134
654.10 - Clerk of Court - Personnel Services		310,854									310,854
654.30 - Clerk of Court - Operating Expenses		18,403									18,403
654.90 - Clerk of Court - Other Uses		147,994									147,994
663.10 - Pro Se Services - Personnel Services	100,929										100,929
663.30 - Pro Se Services - Operating Expenses	3,240										3,240
674.10 - Clerk of Court - Personnel Services		167,740									167,740

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.30 - Clerk of Court - Operating Expenses		2,494									2,494
685.30 - Guardian ad Litem - Operating Expenses	1,636										1,636
694.10 - Clerk of Court - Personnel Services		142,403									142,403
694.30 - Clerk of Court - Operating Expenses		7,759									7,759
711.10 - Courthouse Security - Personnel Services	1,027,215										1,027,215
711.30 - Courthouse Security - Operating Expenses	4,444										4,444
711.60 - Courthouse Security - Capital Outlay	2,590										2,590
712.10 - Courthouse Facilities - Personnel Services		78,377									78,377
712.30 - Courthouse Facilities - Operating Expenses	179,729	125,946									305,675
713.10 - Information Systems - Personnel Services		202,037									202,037
713.30 - Information Systems - Operating Expenses		216,347									216,347
713.60 - Information Systems - Capital Outlay		16,346									16,346
714.10 - Public Law Library - Personnel Services	58,002										58,002
714.30 - Public Law Library - Operating Expenses	2,449										2,449
714.60 - Public Law Library - Capital Outlay	45,420										45,420
715.30 - Legal Aid - Operating Expenses		48,694									48,694
719.10 - Other Operating Court Costs - Personnel Services		84,607									84,607
719.30 - Other Operating Court Costs - Operating Expenses		18,141									18,141
719.60 - Other Operating Court Costs - Capital Outlay		27,367									27,367
724.10 - Clerk of Court - Personnel Services		130,676									130,676
724.30 - Clerk of Court - Operating Expenses		3,172									3,172
744.10 - Clerk of Court - Personnel Services		76,197									76,197
744.30 - Clerk of Court - Operating Expenses		628									628
764.10 - Clerk of Court - Personnel Services		293,468									293,468
764.30 - Clerk of Court - Operating Expenses		3,938									3,938
Grand Total	76,282,472	34,150,193		1,659,688		9,754,707	15,619,549				137,466,609

Data Element Worksheet Report for FYE: 2018, Highlands

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$14,135,363	\$53,324,941	\$360,000,000
Special District - Highlands County Hospital District	Independently Reported	\$475,552	\$534,178	\$0
Special District - Highlands County Industrial Development Authority	Independently Reported	\$0	\$0	\$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report			
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$412,212	\$51,630	\$0

