

Unit Information

Unit Type: County

Year: 2018

Unit Name: Okeechobee

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Sharon Robertson

Title: Clerk of Circuit Court

Phone: (863) 763-2131

Address:

312 Northwest 3rd St.,
Okeechobee, FL 34972-4176

Contact Information

Name: Mr. Panagiotis Nikolakakis

Title: Director of Accounting

Phone: (863) 763-6553

Email: pnikolakakis@clerk.co.okeechobee.fl.us

Address:

312 Northwest 3rd Street
Okeechobee, FL 34972

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/17/2019

Audit Received Date: 6/18/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$1,062,786

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/2/2019

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US HIGHWAY 27 S, Sebring FL 33870

Certification

Chief Financial Officer

Name: Sharon Robertson

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: Terry W. Burroughs

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?

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	13,571,661										13,571,661
312100 - Local Option Taxes		359,150									359,150
312300 - County Ninth-Cent Voted Fuel Tax		289,095									289,095
312410 - First Local Option Fuel Tax		1,605,325		1,004,800							2,610,125
312600 - Discretionary Sales Surtaxes	4,972,355	1,050,677				80,193					6,103,225
315000 - Communications Service Tax (Chapter 202)	96,330										96,330
319000 - Other General Taxes		7,395,896									7,395,896
322000 - Building Permits		738,376									738,376
323700 - Franchise Fee - Solid Waste	435,934										435,934
325200 - Special Assessments - Charges for Public Services		3,672									3,672
329000 - Other Permits, Fees & Special Assessments	47,094	45,743									92,837
331100 - Federal Grant - General Government	87,828	115,115									202,943
331200 - Federal Grant - Public Safety	141,350	1,081									142,431
331390 - Federal Grant - Other Physical Environment											0
331410 - Federal Grant - Airport Development											0
331610 - Federal Grant - Health or Hospitals	22,971										22,971
331650 - Federal Grant - Child Support Reimbursement		128,369									128,369
331690 - Federal Grant - Other Human Services	217,657										217,657
331700 - Federal Grant - Culture/Recreation	131,577										131,577
334100 - State Grant - General Government				12,900							12,900
334200 - State Grant - Public Safety		91,463									91,463
334340 - State Grant - Garbage/Solid Waste		47,454									47,454
334360 - State Grant - Stormwater Management		2,461									2,461
334390 - State Grant - Other Physical Environment											0
334410 - State Grant - Airport Development											0
334490 - State Grant - Other Transportation											0
334690 - State Grant - Other Human Services	244,238	32,468									276,706
334700 - State Grant - Culture/Recreation				22,440							22,440
334890 - State Grant - Other Court-Related											0
334900 - State Grant - Other		288,126									288,126
335120 - State Revenue Sharing - Proceeds	1,058,819										1,058,819
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,591										18,591
335140 - State Revenue Sharing - Mobile Home Licenses	18,350										18,350
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,324										7,324
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	2,412,767										2,412,767
335190 - State Revenue Sharing - Other General Government	665,331	3,598									668,929
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		14,524									14,524
335220 - State Revenue Sharing - Enhanced 911 Fee		154,914									154,914
335420 - State Revenue Sharing - Mass Transit		35,303									35,303
335490 - State Revenue Sharing - Other Transportation		1,886,242									1,886,242
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes	11,297										11,297
337200 - Local Government Unit Grant - Public Safety	7,000										7,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	191,706	686									192,392
341150 - Public Records Modernization Trust Fund		75,607									75,607
341200 - Internal Service Fund Fees and Charges		8,502									8,502
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff	266,994										266,994
341560 - Fees remitted to County from Property Appraiser											0
341800 - County Officer Commission and Fees	644,792	16,101									660,893
341900 - Other General Government Charges and Fees	87,215	83,361									170,576
342300 - Service Charge - Housing for Prisoners		274,306									274,306
342400 - Service Charge - Emergency Management Service Fees/Charges		92,246									92,246
342500 - Service Charge - Protective Inspection Fees		13,828									13,828
342600 - Service Charge - Ambulance Fees		1,248,300									1,248,300
342900 - Service Charge - Other Public Safety Charges and Fees		107									107
343400 - Service Charge - Garbage/Solid Waste		22,931									22,931
343800 - Service Charge - Cemetery		96,760									96,760
345900 - Service Charge - Other Economic Environment Charges		117,575									117,575
346400 - Service Charge - Animal Control and Shelter Fees		70,294									70,294
346900 - Service Charge - Other Human Services Charges	13,634										13,634
347200 - Service Charge - Parks and Recreation	366,804					50,592					417,396
347900 - Service Charge - Other Culture/Recreation Charges											0
348120 - County Court Criminal - Service Charges		4,328									4,328
348220 - Circuit Court Criminal - Service Charges		12,351									12,351
348310 - County Court Civil - Filing Fees		120,521									120,521
348320 - County Court Civil - Service Charges		21,172									21,172
348410 - Circuit Court Civil - Filing Fees		106,706									106,706
348420 - Circuit Court Civil - Service Charges		6,814									6,814
348520 - Traffic Court - Service Charges		80,573									80,573
348530 - Traffic Court - Court Costs		77,839									77,839
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348710 - Probate Court - Filing Fees		34,039									34,039
348720 - Probate Court - Service Charges		2,025									2,025
348850 - State Reimbursement		378,956									378,956
348990 - Other Court Collections Transferred to BOCC	528										528
351100 - Judgments and Fines - As Decided by County Court Criminal	31,983	286,516									318,499
352000 - Fines - Library	13,497										13,497
354000 - Fines - Local Ordinance Violation		24,688									24,688
359000 - Other Judgments, Fines and Forfeits	58,740	287,323									346,063
361100 - Interest	190,012	524,215		197,203		966					912,396
361300 - Net Increase (Decrease) in Fair Value of Investments	7,702	21,486		6,493							35,681
362000 - Rents and Royalties	188,605	197,404									386,009
364000 - Disposition of Fixed Assets											0
366000 - Contributions and Donations from Private Sources	30,077	20,708									50,785
369900 - Other Miscellaneous Revenues	1,734,033	1,471,435		1,000,000		93					4,205,561
381000 - Inter-Fund Group Transfers In	1,095,393	120,132									1,215,525
383000 - Installment Purchases & Capital Lease Proceeds	1,038,318										1,038,318
389800 - Proprietary - Capital Contributions from Private Source											0
Grand Total	30,351,757	20,208,887		2,243,836		131,844					52,936,324

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	332,342										332,342
511.30 - Legislative - Operating Expenses	845,154			57,222							902,376
511.60 - Legislative - Capital Outlay				303,540							303,540
511.80 - Legislative - Grants and Aids	10,172										10,172
512.10 - Executive - Personnel Services	466,369										466,369
512.30 - Executive - Operating Expenses	108,912										108,912
513.10 - Financial and Administrative - Personnel Services	3,031,901	150									3,032,051
513.30 - Financial and Administrative - Operating Expenses	1,103,367	2,178									1,105,545
513.60 - Financial and Administrative - Capital Outlay	23,561										23,561
513.80 - Financial and Administrative - Grants and Aids	10,521										10,521
514.10 - Legal Counsel - Personnel Services											0
514.30 - Legal Counsel - Operating Expenses	167,527										167,527
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services		334,521									334,521
515.30 - Comprehensive Planning - Operating Expenses	12,242	97,637									109,879
516.10 - Non-Court Information Systems - Personnel Services	216,131										216,131
516.30 - Non-Court Information Systems - Operating Expenses	299,314										299,314
516.60 - Non-Court Information Systems - Capital Outlay	385,090										385,090
516.70 - Non-Court Information Systems - Debt Service	153,168										153,168
517.70 - Debt Service Payments - Debt Service											0
519.10 - Other General Government - Personnel Services	634,693	142,035		211,439							988,167
519.30 - Other General Government - Operating Expenses	985,734	56,084		125,318		23,118					1,190,254
519.60 - Other General Government - Capital Outlay	148,744	20,164		43,213							212,121
519.80 - Other General Government - Grants and Aids	210,000										210,000
521.10 - Law Enforcement - Personnel Services	7,167,773										7,167,773
521.30 - Law Enforcement - Operating Expenses	1,776,873	7,210		1,800							1,785,883
521.60 - Law Enforcement - Capital Outlay	1,016,612										1,016,612
521.70 - Law Enforcement - Debt Service	152,765										152,765
522.10 - Fire Control - Personnel Services		2,557,848									2,557,848
522.30 - Fire Control - Operating Expenses		727,315		13,005							740,320
522.60 - Fire Control - Capital Outlay		198,696		3,360							202,056
522.70 - Fire Control - Debt Service		85,565									85,565
523.10 - Detention/Corrections - Personnel Services	4,008,936	98,484									4,107,420
523.30 - Detention/Corrections - Operating Expenses	1,615,204	97,170									1,712,374
523.60 - Detention/Corrections - Capital Outlay	74,744	20,482									95,226
524.10 - Protective Inspections - Personnel Services		247,271									247,271
524.30 - Protective Inspections - Operating Expenses		807,584									807,584
524.60 - Protective Inspections - Capital Outlay		8,230									8,230
525.10 - Emergency and Disaster Relief - Personnel Services	101,705										101,705
525.30 - Emergency and Disaster Relief - Operating Expenses	88,714										88,714
525.80 - Emergency and Disaster Relief - Grants and Aids		2,054,088									2,054,088
526.10 - Ambulance and Rescue Services - Personnel Services		2,035,205									2,035,205

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.30 - Ambulance and Rescue Services - Operating Expenses		653,297									653,297
526.60 - Ambulance and Rescue Services - Capital Outlay		78,608									78,608
526.70 - Ambulance and Rescue Services - Debt Service		74,970									74,970
527.30 - Medical Examiners - Operating Expenses	119,781										119,781
529.10 - Other Public Safety - Personnel Services	453,799	19,082									472,881
529.30 - Other Public Safety - Operating Expenses	55,917	201,167									257,084
529.60 - Other Public Safety - Capital Outlay	17,000	104,813									121,813
529.80 - Other Public Safety - Grants and Aids		1,428									1,428
534.10 - Garbage/Solid Waste - Personnel Services		73,855									73,855
534.30 - Garbage/Solid Waste - Operating Expenses		2,742,532									2,742,532
534.80 - Garbage/Solid Waste - Grants and Aids		49,144									49,144
537.10 - Conservation/Resource Management - Personnel Services	156,608										156,608
537.30 - Conservation/Resource Management - Operating Expenses	38,336										38,336
537.60 - Conservation/Resource Management - Capital Outlay	35,870										35,870
537.80 - Conservation/Resource Management - Grants and Aids	43,000										43,000
541.10 - Road/Street Facilities - Personnel Services		1,252,715									1,252,715
541.30 - Road/Street Facilities - Operating Expenses		3,247,020		372,926							3,619,946
541.60 - Road/Street Facilities - Capital Outlay		666,331		2,541,236							3,207,567
541.70 - Road/Street Facilities - Debt Service											0
542.10 - Airports - Personnel Services		77,498									77,498
542.30 - Airports - Operating Expenses		371,156									371,156
542.60 - Airports - Capital Outlay		14,702		47,496							62,198
549.30 - Other Transportation - Operating Expenses		47,641									47,641
552.10 - Industry Development - Personnel Services		51,538									51,538
552.30 - Industry Development - Operating Expenses		201,598									201,598
552.80 - Industry Development - Grants and Aids		40,000									40,000
553.10 - Veterans Services - Personnel Services	68,136										68,136
553.30 - Veterans Services - Operating Expenses	5,585										5,585
554.10 - Housing and Urban Development - Personnel Services		7,862									7,862
554.30 - Housing and Urban Development - Operating Expenses		173,758									173,758
554.60 - Housing and Urban Development - Capital Outlay		637,892									637,892
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	347,694	26,446									374,140
562.30 - Health - Operating Expenses	119,695	56,751									176,446
562.60 - Health - Capital Outlay	4,617			2,122							6,739
563.10 - Mental Health - Personnel Services	39,326										39,326
563.30 - Mental Health - Operating Expenses	2,950										2,950
563.80 - Mental Health - Grants and Aids	50,700										50,700
564.30 - Public Assistance - Operating Expenses	765,195										765,195
569.10 - Other Human Services - Personnel Services	469,666										469,666
569.30 - Other Human Services - Operating Expenses	559,230										559,230
569.60 - Other Human Services - Capital Outlay											0
571.10 - Libraries - Personnel Services	301,127										301,127
571.30 - Libraries - Operating Expenses	122,809	30,443									153,252
572.10 - Parks/Recreation - Personnel Services	581,712										581,712
572.30 - Parks/Recreation - Operating Expenses	721,684			3,950		94,699					820,333
572.60 - Parks/Recreation - Capital Outlay	182,986			218,643							401,629
572.90 - Parks/Recreation - Other Uses											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
574.30 - Special Events - Operating Expenses											0
575.30 - Special Facilities - Operating Expenses		1,996									1,996
575.60 - Special Facilities - Capital Outlay		7,306									7,306
581.30 - Interfund Transfers Out - Operating Expenses											0
581.90 - Interfund Transfers Out - Other Uses	8,300	1,207,225									1,215,525
586.90 - Transfer Out from Constitutional Fee Officers - Other Uses		259,533									259,533
601.30 - Court Administration - Operating Expenses	17,814										17,814
601.80 - Court Administration - Grants and Aids	22,994										22,994
602.30 - State Attorney Administration - Operating Expenses											0
602.80 - State Attorney Administration - Grants and Aids	50,134										50,134
603.30 - Public Defender Administration - Operating Expenses		560									560
603.80 - Public Defender Administration - Grants and Aids	20,932										20,932
604.10 - Clerk of Court Administration - Personnel Services		47,741									47,741
604.30 - Clerk of Court Administration - Operating Expenses	298	18,426									18,724
608.10 - Jury Management - Personnel Services		5,595									5,595
608.30 - Jury Management - Operating Expenses		71,781									71,781
614.10 - Clerk of Court - Personnel Services		375,144									375,144
614.30 - Clerk of Court - Operating Expenses		5,982									5,982
624.80 - Community Service Programs - Grants and Aids		12,000									12,000
634.10 - Clerk of Court - Personnel Services		331,944									331,944
634.30 - Clerk of Court - Operating Expenses		4,114									4,114
654.10 - Clerk of Court - Personnel Services		140,948									140,948
654.30 - Clerk of Court - Operating Expenses		6,617									6,617
671.30 - Court Administration - Operating Expenses		10,989									10,989
674.10 - Clerk of Court - Personnel Services		55,264									55,264
674.30 - Clerk of Court - Operating Expenses		2,932									2,932
685.60 - Guardian ad Litem - Capital Outlay											0
694.10 - Clerk of Court - Personnel Services		44,824									44,824
694.30 - Clerk of Court - Operating Expenses		1,953									1,953
711.10 - Courthouse Security - Personnel Services	905,957										905,957
711.30 - Courthouse Security - Operating Expenses	33,299										33,299
711.60 - Courthouse Security - Capital Outlay	2,878	5,209									8,087
712.30 - Courthouse Facilities - Operating Expenses		10,130									10,130
712.60 - Courthouse Facilities - Capital Outlay		19,744									19,744
715.30 - Legal Aid - Operating Expenses		10,900									10,900
719.30 - Other Operating Court Costs - Operating Expenses		92,174									92,174
741.10 - Court Administration - Personnel Services											0
744.10 - Clerk of Court - Personnel Services											0
744.30 - Clerk of Court - Operating Expenses		3,723									3,723
764.10 - Clerk of Court - Personnel Services		73,009									73,009
764.30 - Clerk of Court - Operating Expenses		3,679									3,679
Grand Total	31,474,857	23,331,046		3,945,270		117,817					58,868,990

Data Element Worksheet Report for FYE: 2018, Okeechobee

