

### Unit Information

Unit Type: County

Year: 2019

Unit Name: Okeechobee

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Sharon Robertson

Title: Clerk of Circuit Court & Comptroller

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: Verified By DFS

AFR Received Date: 5/14/2020

Audit Received Date: 5/13/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$825,097

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/28/2020

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 and Comptroller

#### Chairman/Elected Official

Name: Terry W. Burroughs

Title: Chairman

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	15,038,821										15,038,821
312100 - Local Option Taxes		350,097									350,097
312300 - County Ninth-Cent Voted Fuel Tax		278,990									278,990
312410 - First Local Option Fuel Tax		1,548,685		951,289							2,499,974
312600 - Discretionary Sales Surtaxes	6,179,164	52,515				78,772					6,310,451
315000 - Communications Service Tax (Chapter 202)	86,941										86,941
319000 - Other General Taxes		7,945,556									7,945,556
322000 - Building Permits		613,740									613,740
323700 - Franchise Fee - Solid Waste	435,784										435,784
325200 - Special Assessments - Charges for Public Services		3,477									3,477
329000 - Other Permits, Fees & Special Assessments	43,492	43,901									87,393
331100 - Federal Grant - General Government	7,780	126,153									133,933
331200 - Federal Grant - Public Safety	165,182										165,182
331610 - Federal Grant - Health or Hospitals	24,914										24,914
331650 - Federal Grant - Child Support Reimbursement		128,072									128,072
331690 - Federal Grant - Other Human Services	212,585										212,585
331700 - Federal Grant - Culture/Recreation	122,897										122,897
334100 - State Grant - General Government	13,939										13,939
334200 - State Grant - Public Safety		149,243									149,243
334340 - State Grant - Garbage/Solid Waste		90,909									90,909
334390 - State Grant - Other Physical Environment		335,130									335,130
334490 - State Grant - Other Transportation		603,871									603,871
334690 - State Grant - Other Human Services	238,197	34,481									272,678
334700 - State Grant - Culture/Recreation		700,000		477,560							1,177,560
334900 - State Grant - Other		461,874									461,874
335120 - State Revenue Sharing - Proceeds	1,118,549										1,118,549
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,687										22,687
335140 - State Revenue Sharing - Mobile Home Licenses	20,759										20,759
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,346										7,346
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	2,770,467										2,770,467
335190 - State Revenue Sharing - Other General Government	542,550	15,723									558,273
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		91,618									91,618
335220 - State Revenue Sharing - Enhanced 911 Fee		190,834									190,834
335420 - State Revenue Sharing - Mass Transit		36,719									36,719
335490 - State Revenue Sharing - Other Transportation		1,930,376									1,930,376
336000 - State Payments In Lieu of Taxes	11,297										11,297
337200 - Local Government Unit Grant - Public Safety	7,000										7,000
341100 - Service Charge - Recording Fees	142,216	1,170									143,386
341150 - Public Records Modernization Trust Fund		113,187									113,187
341200 - Internal Service Fund Fees and Charges		1,024									1,024
341520 - Fees remitted to County from Sheriff	720,869	44,577									765,446
341800 - County Officer Commission and Fees	629,522	16,100									645,622
341900 - Other General Government Charges and Fees	74,190	85,305									159,495

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342300 - Service Charge - Housing for Prisoners		279,957									279,957
342400 - Service Charge - Emergency Management Service Fees/Charges		117,149									117,149
342500 - Service Charge - Protective Inspection Fees		13,002									13,002
342600 - Service Charge - Ambulance Fees		1,211,492									1,211,492
343400 - Service Charge - Garbage/Solid Waste		444,548									444,548
343800 - Service Charge - Cemetery		168,600									168,600
345900 - Service Charge - Other Economic Environment Charges		21,834									21,834
346400 - Service Charge - Animal Control and Shelter Fees		81,330									81,330
346900 - Service Charge - Other Human Services Charges	17,511										17,511
347200 - Service Charge - Parks and Recreation	379,318					45,804					425,122
348120 - County Court Criminal - Service Charges		3,283									3,283
348220 - Circuit Court Criminal - Service Charges		9,446									9,446
348310 - County Court Civil - Filing Fees		146,145									146,145
348320 - County Court Civil - Service Charges		27,868									27,868
348410 - Circuit Court Civil - Filing Fees		105,363									105,363
348420 - Circuit Court Civil - Service Charges		8,043									8,043
348520 - Traffic Court - Service Charges		94,022									94,022
348530 - Traffic Court - Court Costs		99,035									99,035
348540 - Traffic Court - Non-Local Fines and Forfeitures		65									65
348710 - Probate Court - Filing Fees		30,445									30,445
348720 - Probate Court - Service Charges	25	2,496									2,521
348850 - State Reimbursement		508,848									508,848
351100 - Judgments and Fines - As Decided by County Court Criminal	31,001	308,721									339,722
352000 - Fines - Library	7,612										7,612
354000 - Fines - Local Ordinance Violation		76,943									76,943
359000 - Other Judgments, Fines and Forfeits	56,246	177,651									233,897
361100 - Interest	285,548	604,892		260,325		2,526					1,153,291
361300 - Net Increase (Decrease) in Fair Value of Investments	33,456	93,330		28,203							154,989
362000 - Rents and Royalties	214,530	235,060									449,590
366000 - Contributions and Donations from Private Sources	28,267	11,111									39,378
369900 - Other Miscellaneous Revenues	2,391,299	3,563,450		1,000,002		78					6,954,829
381000 - Inter-Fund Group Transfers In	1,037,905	928,082		3,200,000							5,165,987
383000 - Installment Purchases & Capital Lease Proceeds	310,369										310,369
Grand Total	33,653,485	25,365,538		5,917,379		127,180					65,063,582

## Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	341,406										341,406
511.30 - Legislative - Operating Expenses	923,378			226,504							1,149,882
511.60 - Legislative - Capital Outlay	74,875			846,708							921,583
511.80 - Legislative - Grants and Aids	10,524										10,524



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	573,708										573,708
512.30 - Executive - Operating Expenses	110,286										110,286
513.10 - Financial and Administrative - Personnel Services	3,240,017	306									3,240,323
513.30 - Financial and Administrative - Operating Expenses	1,020,963	2,074									1,023,037
513.60 - Financial and Administrative - Capital Outlay	194,690										194,690
513.80 - Financial and Administrative - Grants and Aids	6,200										6,200
514.30 - Legal Counsel - Operating Expenses	149,979										149,979
515.10 - Comprehensive Planning - Personnel Services		375,292									375,292
515.30 - Comprehensive Planning - Operating Expenses	12,342	90,832									103,174
516.10 - Non-Court Information Systems - Personnel Services	228,154										228,154
516.30 - Non-Court Information Systems - Operating Expenses	328,529										328,529
516.60 - Non-Court Information Systems - Capital Outlay	33,126										33,126
516.70 - Non-Court Information Systems - Debt Service	195,283										195,283
519.10 - Other General Government - Personnel Services	753,743	152,774		226,846							1,133,363
519.30 - Other General Government - Operating Expenses	946,079	30,995		127,191		21,484					1,125,749
519.60 - Other General Government - Capital Outlay	156,611			469,997							626,608
519.80 - Other General Government - Grants and Aids	210,000										210,000
521.10 - Law Enforcement - Personnel Services	6,695,190										6,695,190
521.30 - Law Enforcement - Operating Expenses	1,886,477	670		5,938							1,893,085
521.60 - Law Enforcement - Capital Outlay	447,981										447,981
521.70 - Law Enforcement - Debt Service	220,644										220,644
522.10 - Fire Control - Personnel Services		2,862,339									2,862,339
522.30 - Fire Control - Operating Expenses		693,778		7,523							701,301
522.60 - Fire Control - Capital Outlay		328,809		83,878							412,687
522.70 - Fire Control - Debt Service		85,085									85,085
523.10 - Detention/Corrections - Personnel Services	4,221,620	101,372									4,322,992
523.30 - Detention/Corrections - Operating Expenses	1,799,657	111,119									1,910,776
523.60 - Detention/Corrections - Capital Outlay		28,960									28,960
524.10 - Protective Inspections - Personnel Services		304,837									304,837
524.30 - Protective Inspections - Operating Expenses		781,340									781,340
524.60 - Protective Inspections - Capital Outlay		13,200									13,200
525.10 - Emergency and Disaster Relief - Personnel Services	150,181										150,181
525.30 - Emergency and Disaster Relief - Operating Expenses	92,069										92,069
525.80 - Emergency and Disaster Relief - Grants and Aids		1,472,190									1,472,190
526.10 - Ambulance and Rescue Services - Personnel Services		2,285,998									2,285,998
526.30 - Ambulance and Rescue Services - Operating Expenses		677,306									677,306
526.60 - Ambulance and Rescue Services - Capital Outlay		95,854									95,854
526.70 - Ambulance and Rescue Services - Debt Service		75,451									75,451
527.30 - Medical Examiners - Operating Expenses	130,196										130,196
529.10 - Other Public Safety - Personnel Services	1,696,618										1,696,618
529.30 - Other Public Safety - Operating Expenses	123,874	194,460									318,334
529.60 - Other Public Safety - Capital Outlay	21,764	37,663									59,427
529.80 - Other Public Safety - Grants and Aids	3,241										3,241
534.10 - Garbage/Solid Waste - Personnel Services		77,765									77,765
534.30 - Garbage/Solid Waste - Operating Expenses		3,430,504									3,430,504
534.80 - Garbage/Solid Waste - Grants and Aids		90,516									90,516
537.10 - Conservation/Resource Management - Personnel Services	178,604										178,604
537.30 - Conservation/Resource Management - Operating Expenses	37,628										37,628



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation/Resource Management - Capital Outlay	4,300										4,300
537.80 - Conservation/Resource Management - Grants and Aids	43,000										43,000
541.10 - Road/Street Facilities - Personnel Services		1,388,715		494,457							1,883,172
541.30 - Road/Street Facilities - Operating Expenses		3,180,959		290,975							3,471,934
541.60 - Road/Street Facilities - Capital Outlay		972,555		811,794							1,784,349
542.10 - Airports - Personnel Services		103,725									103,725
542.30 - Airports - Operating Expenses		308,393									308,393
542.60 - Airports - Capital Outlay		3,565									3,565
549.30 - Other Transportation - Operating Expenses		54,137									54,137
552.10 - Industry Development - Personnel Services		56,507									56,507
552.30 - Industry Development - Operating Expenses		266,415									266,415
552.80 - Industry Development - Grants and Aids		260,000									260,000
553.10 - Veterans Services - Personnel Services	74,415										74,415
553.30 - Veterans Services - Operating Expenses	6,130										6,130
554.10 - Housing and Urban Development - Personnel Services		19,188									19,188
554.30 - Housing and Urban Development - Operating Expenses		328,164									328,164
554.60 - Housing and Urban Development - Capital Outlay		52,108									52,108
562.10 - Health - Personnel Services	355,154	18,112									373,266
562.30 - Health - Operating Expenses	127,312	78,243									205,555
562.60 - Health - Capital Outlay	39,123			34,963							74,086
563.10 - Mental Health - Personnel Services	58,432										58,432
563.30 - Mental Health - Operating Expenses	2,579										2,579
563.80 - Mental Health - Grants and Aids	52,221										52,221
564.30 - Public Assistance - Operating Expenses	816,034										816,034
569.10 - Other Human Services - Personnel Services	495,823										495,823
569.30 - Other Human Services - Operating Expenses	582,455										582,455
569.60 - Other Human Services - Capital Outlay	7,848										7,848
571.10 - Libraries - Personnel Services	337,011										337,011
571.30 - Libraries - Operating Expenses	119,863	42,647									162,510
572.10 - Parks/Recreation - Personnel Services	606,768										606,768
572.30 - Parks/Recreation - Operating Expenses	659,046			77,601		84,888					821,535
572.60 - Parks/Recreation - Capital Outlay	155,986			157,695							313,681
575.60 - Special Facilities - Capital Outlay		139,753									139,753
581.90 - Interfund Transfers Out - Other Uses	117	5,165,870									5,165,987
586.90 - Transfer Out from Constitutional Fee Officers - Other Uses		308,395									308,395
601.80 - Court Administration - Grants and Aids	58,113										58,113
602.80 - State Attorney Administration - Grants and Aids	68,752										68,752
603.80 - Public Defender Administration - Grants and Aids	20,979										20,979
604.10 - Clerk of Court Administration - Personnel Services		47,196									47,196
604.30 - Clerk of Court Administration - Operating Expenses		9,067									9,067
608.30 - Jury Management - Operating Expenses		26,618									26,618
614.10 - Clerk of Court - Personnel Services		364,917									364,917
614.30 - Clerk of Court - Operating Expenses		6,646									6,646
634.10 - Clerk of Court - Personnel Services		317,772									317,772
634.30 - Clerk of Court - Operating Expenses		3,948									3,948
654.10 - Clerk of Court - Personnel Services		139,208									139,208
654.30 - Clerk of Court - Operating Expenses		6,311									6,311
671.30 - Court Administration - Operating Expenses		10,990									10,990
674.10 - Clerk of Court - Personnel Services		64,556									64,556



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		3,357									3,357
694.10 - Clerk of Court - Personnel Services		48,862									48,862
694.30 - Clerk of Court - Operating Expenses		1,863									1,863
711.10 - Courthouse Security - Personnel Services	945,066										945,066
711.30 - Courthouse Security - Operating Expenses	36,260										36,260
711.60 - Courthouse Security - Capital Outlay		1,463									1,463
712.30 - Courthouse Facilities - Operating Expenses		2,400									2,400
712.60 - Courthouse Facilities - Capital Outlay		17,499									17,499
715.30 - Legal Aid - Operating Expenses		9,084									9,084
719.30 - Other Operating Court Costs - Operating Expenses		153,745									153,745
744.10 - Clerk of Court - Personnel Services		32,781									32,781
744.30 - Clerk of Court - Operating Expenses		4,193									4,193
764.10 - Clerk of Court - Personnel Services		86,243									86,243
764.30 - Clerk of Court - Operating Expenses		19,214									19,214
Grand Total	32,888,424	28,526,873		3,862,070		106,372					65,383,739

**Data Element Worksheet Report for FYE: 2019, Okeechobee**

**Affiliates Report for FYE 2019**

