

Unit Information

Unit Type: County

Year: 2021

Unit Name: Highlands

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Jerome Kaszubowski

Title: Clerk of Circuit Court

Phone: (863) 402-6566

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

Contact Information

Name: Mrs. Sally B. Hood

Title: Accounting and Finance Director

Phone: (863) 402-6898

Email: shood@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/27/2022

Audit Received Date: 3/17/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$16,330,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/11/2022

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US Highway 27 S
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Jerome Kazsubowski

Title: Highlands County Clerk of Courts

Chairman/Elected Official

Name: Kathy Rapp

Title: Chairperson

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 2021

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 44,385,911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,385,911 |
| 312130 - Tourist Development Taxes | 0 | 1,150,806 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,150,806 |
| 312300 - County Ninth-Cent Voted Fuel Tax | 0 | 555,429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 555,429 |
| 312410 - First Local Option Fuel Tax | 0 | 4,142,349 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,142,349 |
| 312630 - Local Government Infrastructure Surtax | 0 | 11,634,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,634,498 |
| 315100 - State Communications Services Taxes | 466,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 466,247 |
| 315200 - Local Communications Services Taxes | 0 | 69,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,672 |
| 322000 - Building Permits | 0 | 1,333,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,333,252 |
| 325200 - Special Assessments - Charges for Public Services | 0 | 6,492,597 | 0 | 0 | 0 | 6,459,857 | 0 | 0 | 0 | 0 | 0 | 12,952,454 |
| 329500 - Other Fees & Special Assessments | 1,135 | 121,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,165 |
| 331100 - Federal Grant - General Government | 64,038 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,038 |
| 331200 - Federal Grant - Public Safety | 505,760 | 73,945 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 579,705 |
| 331510 - Federal Grant - ARPA Funds | 21,031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,031 |
| 331620 - Federal Grant - Public Assistance | 14,757,319 | 307,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,064,351 |
| 331650 - Federal Grant - Child Support Reimbursement | 0 | 354,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354,129 |
| 331690 - Federal Grant - Other Human Services | 320,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 320,833 |
| 332000 - Other Financial Assistance - Federal Source | 0 | 3,983 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,983 |
| 333000 - Federal Payments In Lieu Of Taxes | 6,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,715 |
| 334200 - State Grant - Public Safety | 227,946 | 13,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241,454 |
| 334340 - State Grant - Garbage/Solid Waste | 0 | 0 | 0 | 0 | 0 | 158,379 | 0 | 0 | 0 | 0 | 0 | 158,379 |
| 334390 - State Grant - Other Physical Environment | 356,399 | 9,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 366,376 |
| 334490 - State Grant - Other Transportation | -156 | 5,086,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,086,501 |
| 334500 - State Grant - Economic Environment | 30,000 | 711,188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 741,188 |
| 334690 - State Grant - Other Human Services | 56,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,675 |
| 334700 - State Grant - Culture/Recreation | 212,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 212,070 |
| 334900 - State Grant - Other | 0 | 9,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,816 |
| 335121 - County Revenue Sharing Program - Proceeds | 2,845,143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,845,143 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 37,909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,909 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 227,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 227,800 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 35,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,423 |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | 0 | 223,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 223,250 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 6,292,808 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,292,808 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 10,088 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,088 |
| 335430 - State Revenue Sharing - Constitutional Fuel Tax (2c Fuel Tax) | 0 | 1,840,318 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,840,318 |
| 335440 - State Revenue Sharing - County Fuel Tax (1c Fuel Tax) | 0 | 807,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 807,848 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-----------|
| 335480 - State Revenue Sharing - Other Transportation | 0 | 2,558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,558 |
| 335700 - State Revenue Sharing - Culture/Recreation | 0 | 39,426 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,426 |
| 335900 - State Revenue Sharing - Other | 4,196,932 | 276,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,473,019 |
| 336000 - State Payments In Lieu of Taxes | 43,281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,281 |
| 337100 - Local Government Unit Grant - General Government | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 |
| 337400 - Local Government Unit Grant - Transportation | 0 | 411,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 411,871 |
| 337700 - Local Government Unit Grant - Culture/Recreation | 107,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,807 |
| 337900 - Local Government Unit Grants - Other | 0 | 283,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283,125 |
| 341100 - Service Charge - Recording Fees | 731,393 | 555,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,286,559 |
| 341510 - Fees remitted to County from Tax Collector | 1,717,395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,717,395 |
| 341520 - Fees remitted to County from Sheriff | 400,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400,834 |
| 341530 - Fees remitted to County from Clerk of Circuit Court | 1,245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,245 |
| 341550 - Fees remitted to County from Supervisor of Elections | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 341560 - Fees remitted to County from Property Appraiser | 55,088 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,088 |
| 341900 - Other General Government Charges and Fees | 54,304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54,304 |
| 342100 - Service Charge - Law Enforcement Services | 2,178,639 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,178,639 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 0 | 419,011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 419,011 |
| 342500 - Service Charge - Protective Inspection Fees | 0 | 26,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,240 |
| 342600 - Service Charge - Ambulance Fees | 4,532,937 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,532,937 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 1,113,719 | 231,662 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,345,381 |
| 343400 - Service Charge - Garbage/Solid Waste | 1,000 | 0 | 0 | 0 | 0 | 3,206,815 | 0 | 0 | 0 | 0 | 0 | 3,207,815 |
| 343700 - Service Charge - Conservation and Resource Management | 0 | 65,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,390 |
| 343900 - Service Charge - Other Physical Environment Charges | 0 | 0 | 0 | 0 | 0 | 2,921,291 | 0 | 0 | 0 | 0 | 0 | 2,921,291 |
| 344900 - Service Charge - Other Transportation Charges | 0 | 137,294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137,294 |
| 345100 - Service Charge - Housing | 0 | 345,274 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 345,274 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 20,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,918 |
| 347500 - Service Charge - Special Recreation Facilities | 50,421 | 2,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,098 |
| 348120 - County Court Criminal - Service Charges | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 348130 - County Court Criminal - Court Costs | 3,331 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,331 |
| 348140 - County Court Criminal - Non-Local Fines and Forfeitures | 11,013 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,013 |
| 348220 - Circuit Court Criminal - Service Charges | 891 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891 |
| 348230 - Circuit Court Criminal - Court Costs | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155 |
| 348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 348410 - Circuit Court Civil - Filing Fees | 76,588 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76,588 |
| 348520 - Traffic Court - Service Charges | 19,853 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,853 |
| 348530 - Traffic Court - Court Costs | 2,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,052 |
| 348540 - Traffic Court - Non-Local Fines and Forfeitures | 2,378 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,378 |
| 348921 - Court Innovations/Local Requirements | 0 | 24,849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,849 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-------------|
| 348922 - Legal Aid | 0 | 24,849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,849 |
| 348923 - Law Library | 0 | 24,849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,849 |
| 348924 - Juvenile Alternative Programs | 0 | 24,849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,849 |
| 348930 - State Court Facility Surcharge (\$30) | 0 | 160,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160,936 |
| 348931 - Traffic Surcharge | 0 | 48,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,506 |
| 348932 - Domestic Violence Surcharge | 0 | 8,459 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,459 |
| 348990 - Other Court Collections Transferred to BOCC | 0 | 41,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,035 |
| 349000 - Other Charges for Services | 70 | 1,184,190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,184,260 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 0 | 150,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,610 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | 0 | 309,449 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 309,449 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 0 | 283,949 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283,949 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | 0 | 99,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,052 |
| 352000 - Fines - Library | 6,945 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,945 |
| 354000 - Fines - Local Ordinance Violation | 84,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,687 |
| 361100 - Interest | 485,244 | 520,839 | 0 | 7,006 | 0 | 137,797 | 44,013 | 0 | 0 | 0 | 0 | 1,194,899 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 13,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,918 |
| 361400 - Gain (Loss) on Sale of Investments | 1,776 | 12,317 | 0 | 2,570 | 0 | 12,586 | 636 | 0 | 0 | 0 | 0 | 29,885 |
| 362000 - Rents and Royalties | 177,789 | 33,986 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 211,785 |
| 364000 - Disposition of Fixed Assets | 3,247,982 | 74,988 | 0 | 0 | 0 | 32,669 | 0 | 0 | 0 | 0 | 0 | 3,355,639 |
| 365000 - Sale of Surplus Materials and Scrap | 85 | 13,262 | 0 | 0 | 0 | 2,298 | 0 | 0 | 0 | 0 | 0 | 15,645 |
| 366000 - Contributions and Donations from Private Sources | 33,992 | 3,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,177 |
| 369900 - Other Miscellaneous Revenues | 1,965,387 | 2,436,377 | 0 | 0 | 0 | 26,938 | 19,933,657 | 0 | 0 | 0 | 0 | 24,362,359 |
| 381000 - Inter-Fund Group Transfers In | 1,249,754 | 1,026,153 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,275,907 |
| Grand Total | 93,486,099 | 44,243,754 | 0 | 9,576 | 0 | 12,958,640 | 19,978,306 | 0 | 0 | 0 | 0 | 170,676,375 |

Expenditures Report for FYE 2021

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 458,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 458,530 |
| 511.30 - Legislative - Operating Expenses | 11,844 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,844 |
| 512.10 - Executive - Personnel Services | 516,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 516,359 |
| 512.30 - Executive - Operating Expenses | 29,377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,377 |
| 513.10 - Financial and Administrative - Personnel Services | 4,430,503 | 0 | 0 | 0 | 0 | 0 | 6,001,791 | 0 | 0 | 0 | 0 | 10,432,294 |
| 513.30 - Financial and Administrative - Operating Expenses | 8,786,425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,786,425 |
| 513.60 - Financial and Administrative - Capital Outlay | 43,131 | 440,815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 483,946 |
| 514.10 - Legal Counsel - Personnel Services | 180,148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 180,148 |
| 514.30 - Legal Counsel - Operating Expenses | 204,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,803 |
| 515.10 - Comprehensive Planning - Personnel Services | 316,858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316,858 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 515.30 - Comprehensive Planning - Operating Expenses | 61,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,804 |
| 519.10 - Other General Government - Personnel Services | 1,518,709 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,518,709 |
| 519.30 - Other General Government - Operating Expenses | 745,216 | 3,000 | 0 | 0 | 0 | 0 | 14,933,170 | 0 | 0 | 0 | 0 | 15,681,386 |
| 519.60 - Other General Government - Capital Outlay | 9,100 | 1,131,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,140,351 |
| 521.10 - Law Enforcement - Personnel Services | 18,720,330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,720,330 |
| 521.30 - Law Enforcement - Operating Expenses | 2,822,815 | 63,597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,886,412 |
| 521.60 - Law Enforcement - Capital Outlay | 1,333,185 | 338,334 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,671,519 |
| 521.90 - Law Enforcement - Other Uses | 207,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 207,271 |
| 522.10 - Fire Control - Personnel Services | 0 | 2,077,245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,077,245 |
| 522.30 - Fire Control - Operating Expenses | 35,179 | 1,900,011 | 0 | 14,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,949,192 |
| 522.60 - Fire Control - Capital Outlay | 0 | 668,341 | 0 | 1,468,922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,137,263 |
| 522.70 - Fire Control - Debt Service | 0 | 459,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 459,400 |
| 523.10 - Detention/Corrections - Personnel Services | 9,353,100 | 25,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,378,262 |
| 523.30 - Detention/Corrections - Operating Expenses | 2,292,849 | 186,211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,479,060 |
| 523.60 - Detention/Corrections - Capital Outlay | 42,539 | 31,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,534 |
| 523.70 - Detention/Corrections - Debt Service | 0 | 3,134,589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,134,589 |
| 523.90 - Detention/Corrections - Other Uses | 135,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 135,076 |
| 524.10 - Protective Inspections - Personnel Services | 460,797 | 608,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,069,619 |
| 524.30 - Protective Inspections - Operating Expenses | 68,231 | 283,658 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 351,889 |
| 524.60 - Protective Inspections - Capital Outlay | 0 | 10,488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,488 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | 242,567 | 753,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 996,174 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | 239,108 | 255,719 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 494,827 |
| 525.60 - Emergency and Disaster Relief - Capital Outlay | 0 | 6,068 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,068 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | 3,500,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500,160 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 1,538,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,538,887 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | 52,487 | 69,618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,105 |
| 527.30 - Medical Examiners - Operating Expenses | 443,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 443,166 |
| 529.10 - Other Public Safety - Personnel Services | 248,132 | 53,217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 301,349 |
| 529.30 - Other Public Safety - Operating Expenses | 87,236 | 395,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 482,664 |
| 534.10 - Garbage/Solid Waste - Personnel Services | 0 | 0 | 0 | 0 | 0 | 1,011,978 | 0 | 0 | 0 | 0 | 0 | 1,011,978 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | 0 | 0 | 0 | 0 | 0 | 7,584,303 | 0 | 0 | 0 | 0 | 0 | 7,584,303 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | 0 | 1,629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,629 |
| 535.70 - Sewer/Wastewater Services - Debt Service | 0 | 1,420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,420 |
| 537.10 - Conservation/Resource Management - Personnel Services | 818,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,030 |
| 537.30 - Conservation/Resource Management - Operating Expenses | 223,855 | 82,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 305,885 |
| 537.60 - Conservation/Resource Management - Capital Outlay | 0 | 39,473 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,473 |
| 539.10 - Other Physical Environment - Personnel Services | 0 | 0 | 0 | 0 | 0 | 8,093 | 0 | 0 | 0 | 0 | 0 | 8,093 |
| 539.30 - Other Physical Environment - Operating Expenses | 55,887 | 0 | 0 | 0 | 0 | 2,918,906 | 0 | 0 | 0 | 0 | 0 | 2,974,793 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 541.10 - Road/Street Facilities - Personnel Services | 0 | 6,940,631 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,940,631 |
| 541.30 - Road/Street Facilities - Operating Expenses | 88,375 | 6,380,891 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,469,266 |
| 541.60 - Road/Street Facilities - Capital Outlay | 0 | 11,980,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,980,730 |
| 541.70 - Road/Street Facilities - Debt Service | 0 | 3,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,506 |
| 549.10 - Other Transportation - Personnel Services | 0 | 136,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 136,204 |
| 549.30 - Other Transportation - Operating Expenses | 0 | 46,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,162 |
| 552.10 - Industry Development - Personnel Services | 185,018 | 43,926 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228,944 |
| 552.30 - Industry Development - Operating Expenses | 1,229,091 | 628,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,857,106 |
| 553.10 - Veterans Services - Personnel Services | 176,255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 176,255 |
| 553.30 - Veterans Services - Operating Expenses | 20,018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,018 |
| 554.10 - Housing and Urban Development - Personnel Services | 0 | 59,805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,805 |
| 554.30 - Housing and Urban Development - Operating Expenses | 0 | 656,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 656,310 |
| 562.30 - Health - Operating Expenses | 256,535 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 256,535 |
| 562.60 - Health - Capital Outlay | 0 | 324 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 324 |
| 563.30 - Mental Health - Operating Expenses | 530,865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 530,865 |
| 564.10 - Public Assistance - Personnel Services | 372,064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 372,064 |
| 564.30 - Public Assistance - Operating Expenses | 1,863,199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,863,199 |
| 569.10 - Other Human Services - Personnel Services | 4,024,784 | 47,925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,072,709 |
| 569.30 - Other Human Services - Operating Expenses | 1,389,570 | 6,355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,395,925 |
| 569.60 - Other Human Services - Capital Outlay | 2,924,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,924,418 |
| 569.80 - Other Human Services - Grants and Aids | 6,931,308 | 244,225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,175,533 |
| 571.10 - Libraries - Personnel Services | 758,862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 758,862 |
| 571.30 - Libraries - Operating Expenses | 95,561 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95,561 |
| 571.60 - Libraries - Capital Outlay | 176,242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 176,242 |
| 572.10 - Parks/Recreation - Personnel Services | 780,496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 780,496 |
| 572.30 - Parks/Recreation - Operating Expenses | 594,488 | 107,667 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 702,155 |
| 572.60 - Parks/Recreation - Capital Outlay | 6,094 | 176,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 182,323 |
| 572.80 - Parks/Recreation - Grants and Aids | 0 | 105,865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 105,865 |
| 579.30 - Other Culture/Recreation - Operating Expenses | 25,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,212 |
| 581.90 - Interfund Transfers Out - Other Uses | 872,906 | 1,297,129 | 0 | 0 | 0 | 105,872 | 0 | 0 | 0 | 0 | 0 | 2,275,907 |
| 601.30 - Court Administration - Operating Expenses | 20,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,828 |
| 602.30 - State Attorney Administration - Operating Expenses | 21,939 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,939 |
| 603.30 - Public Defender Administration - Operating Expenses | 7,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,460 |
| 604.10 - Clerk of Court Administration - Personnel Services | 0 | 446,528 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 446,528 |
| 604.30 - Clerk of Court Administration - Operating Expenses | 0 | 3,986 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,986 |
| 608.10 - Jury Management - Personnel Services | 0 | 64,574 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,574 |
| 608.30 - Jury Management - Operating Expenses | 0 | 14,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,015 |
| 614.10 - Clerk of Court - Personnel Services | 0 | 276,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 276,177 |
| 614.30 - Clerk of Court - Operating Expenses | 0 | 2,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,009 |
| 623.10 - Pre-Trial Release - Personnel Services | 117,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117,897 |
| 623.30 - Pre-Trial Release - Operating Expenses | 1,539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,539 |
| 634.10 - Clerk of Court - Personnel Services | 0 | 57,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,848 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-------------|
| 634.30 - Clerk of Court - Operating Expenses | 0 | 3,072 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,072 |
| 654.10 - Clerk of Court - Personnel Services | 0 | 427,141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 427,141 |
| 654.30 - Clerk of Court - Operating Expenses | 0 | 23,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,536 |
| 654.90 - Clerk of Court - Other Uses | 0 | 289,183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 289,183 |
| 663.10 - Pro Se Services - Personnel Services | 42,961 | 42,877 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,838 |
| 663.30 - Pro Se Services - Operating Expenses | 1,698 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,698 |
| 674.10 - Clerk of Court - Personnel Services | 0 | 183,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183,933 |
| 674.30 - Clerk of Court - Operating Expenses | 0 | 1,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,122 |
| 685.30 - Guardian ad Litem - Operating Expenses | 2,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,437 |
| 694.10 - Clerk of Court - Personnel Services | 0 | 158,891 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 158,891 |
| 694.30 - Clerk of Court - Operating Expenses | 0 | 1,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,772 |
| 711.10 - Courthouse Security - Personnel Services | 1,193,441 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,193,441 |
| 711.30 - Courthouse Security - Operating Expenses | 6,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,450 |
| 712.10 - Courthouse Facilities - Personnel Services | 0 | 78,497 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,497 |
| 712.30 - Courthouse Facilities - Operating Expenses | 179,685 | 142,961 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 322,646 |
| 712.60 - Courthouse Facilities - Capital Outlay | 0 | 27,572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,572 |
| 713.10 - Information Systems - Personnel Services | 0 | 287,515 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 287,515 |
| 713.30 - Information Systems - Operating Expenses | 0 | 257,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 257,029 |
| 713.60 - Information Systems - Capital Outlay | 0 | 24,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,822 |
| 714.10 - Public Law Library - Personnel Services | 56,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,697 |
| 714.30 - Public Law Library - Operating Expenses | 2,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,298 |
| 714.60 - Public Law Library - Capital Outlay | 56,546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,546 |
| 715.30 - Legal Aid - Operating Expenses | 0 | 51,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51,421 |
| 719.10 - Other Operating Court Costs - Personnel Services | 0 | 57,516 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,516 |
| 719.30 - Other Operating Court Costs - Operating Expenses | 0 | 5,906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,906 |
| 724.10 - Clerk of Court - Personnel Services | 0 | 124,058 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124,058 |
| 724.30 - Clerk of Court - Operating Expenses | 0 | 1,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,424 |
| 744.10 - Clerk of Court - Personnel Services | 0 | 53,420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,420 |
| 744.30 - Clerk of Court - Operating Expenses | 0 | 1,203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,203 |
| 764.10 - Clerk of Court - Personnel Services | 0 | 300,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,510 |
| 764.30 - Clerk of Court - Operating Expenses | 0 | 2,236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,236 |
| Grand Total | 85,246,931 | 45,295,781 | 0 | 1,482,924 | 0 | 11,629,152 | 20,934,961 | 0 | 0 | 0 | 0 | 164,589,749 |

Data Element Worksheet Report for FYE: 2021, Highlands

Affiliates Report for FYE 2021

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|---------------|
| Special District - Hickory Hill Special Dependent District | Blended in Primary Report | \$0 | \$0 | \$0 |
| Special District - Highlands County Health Facilities Authority | | \$6,329,511 | \$36,371,188 | \$250,000,000 |
| Special District - Highlands County Hospital District | | \$448,951 | \$422,492 | \$0 |
| Special District - Highlands County Industrial Development Authority | Not a Component Unit | | | |
| Special District - Istokpoga Marsh Watershed Improvement District | Blended in Primary Report | \$0 | \$0 | \$0 |
| Special District - Sebring Regional Airport and Industrial Park CRA | | \$405,961 | \$161,049 | \$0 |

Supplemental Information Report for FYE 2021

Compensation

| Affiliated Entity | Type | Total Employees | Total Employee Compensation Earned or Awarded | Total Contractors | Total Contractor Compensation Earned or Awarded |
|--|---------------------------|-----------------|---|-------------------|---|
| Hickory Hill Special Dependent District | Blended in Primary Report | 0 | 0 | 0 | 220 |
| Istokpoga Marsh Watershed Improvement District | Blended in Primary Report | 0 | 0 | 7 | 68,245 |

Construction Projects