

Unit Information

Unit Type: County

Year: 2013

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. Gary Moorman

Title: Finance Director

Phone: (863) 763-6553

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

Address:

312 Northwest 3rd Street
Okeechobee, FL 34972

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/13/2014

Audit Received Date: 5/16/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$1,676,192

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/30/2014

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Ave.
Sebring, FL 33870-3702

Certification

Chief Financial Officer

Name: Sharon Robertson

Title: Clerk of Circuit Court

Chairman/Elected Official

Name: Frank Irby

Title: Chairman, Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2013

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 12,552,911 | | 509,771 | | | | | | | | 13,062,682 |
| 312100 - Local Option Taxes | | 202,213 | | | | | | | | | 202,213 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 246,692 | | | | | | | | | 246,692 |
| 312410 - First Local Option Fuel Tax | | 1,367,151 | | | | | | | | | 1,367,151 |
| 312420 - Second Local Option Fuel Tax | | | | 870,394 | | | | | | | 870,394 |
| 312600 - Discretionary Sales Surtaxes | 2,687,903 | 479,563 | | 906,371 | | 100,817 | | | | | 4,174,654 |
| 315000 - Communications Service Tax (Chapter 202) | 111,406 | | | | | | | | | | 111,406 |
| 319000 - Other General Taxes | | 4,433,393 | | | | | | | | | 4,433,393 |
| 322000 - Building Permits | | 351,840 | | | | | | | | | 351,840 |
| 323700 - Franchise Fee - Solid Waste | 267,941 | | | | | | | | | | 267,941 |
| 325200 - Special Assessments - Charges for Public Services | | 2,553,086 | | | | | | | | | 2,553,086 |
| 329000 - Other Permits, Fees & Special Assessments | 66,286 | 50,447 | | | | | | | | | 116,733 |
| 331100 - Federal Grant - General Government | 272 | | | | | | | | | | 272 |
| 331200 - Federal Grant - Public Safety | 170,795 | 26,952 | | | | | | | | | 197,747 |
| 331350 - Federal Grant - Sewer/Wastewater | | 318,760 | | | | | | | | | 318,760 |
| 331390 - Federal Grant - Other Physical Environment | 4,013 | | | | | | | | | | 4,013 |
| 331410 - Federal Grant - Airport Development | | | | 5,333 | | | | | | | 5,333 |
| 331610 - Federal Grant - Health or Hospitals | 13,984 | | | | | | | | | | 13,984 |
| 331650 - Federal Grant - Child Support Reimbursement | | 60,830 | | | | | | | | | 60,830 |
| 331690 - Federal Grant - Other Human Services | 224,268 | 732,938 | | | | | | | | | 957,206 |
| 331700 - Federal Grant - Culture/Recreation | 102,395 | | | | | | | | | | 102,395 |
| 334200 - State Grant - Public Safety | 11,630 | 148,583 | | | | | | | | | 160,213 |
| 334310 - State Grant - Water Supply System | 27,492 | | | | | | | | | | 27,492 |
| 334340 - State Grant - Garbage/Solid Waste | | 35,670 | | | | | | | | | 35,670 |
| 334490 - State Grant - Other Transportation | | 47,750 | | 1,071 | | | | | | | 48,821 |
| 334690 - State Grant - Other Human Services | 264,879 | | | | | | | | | | 264,879 |
| 334890 - State Grant - Other Court-Related | | 1,084,659 | | | | | | | | | 1,084,659 |
| 334900 - State Grant - Other | | 74,350 | | | | | | | | | 74,350 |
| 335120 - State Revenue Sharing - Proceeds | 818,678 | | | | | | | | | | 818,678 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 31,772 | | | | | | | | | | 31,772 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 7,564 | | | | | | | | | | 7,564 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 6,778 | | | | | | | | | | 6,778 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,849,385 | | | | | | | | | | 1,849,385 |
| 335190 - State Revenue Sharing - Other General Government | 1,154,817 | | | | | | | | | | 1,154,817 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | | 9,020 | | | | | | | | | 9,020 |
| 335490 - State Revenue Sharing - Other Transportation | | 1,625,984 | | | | | | | | | 1,625,984 |
| 335900 - State Revenue Sharing - Other | 223,250 | | | | | | | | | | 223,250 |
| 336000 - State Payments In Lieu of Taxes | 6,740 | | | | | | | | | | 6,740 |
| 337200 - Local Government Unit Grant - Public Safety | 5,000 | | | | | | | | | | 5,000 |
| 341100 - Service Charge - Recording Fees | 149,192 | 702 | | | | | | | | | 149,894 |
| 341150 - Public Records Modernization Trust Fund | | 92,478 | | | | | | | | | 92,478 |
| 341200 - Internal Service Fund Fees and Charges | | 17,985 | | | | | | | | | 17,985 |
| 341510 - Fees remitted to County from Tax Collector | 426,923 | 8,088 | | | | | | | | | 435,011 |
| 341520 - Fees remitted to County from Sheriff | 257,680 | 184,010 | | | | | | | | | 441,690 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 341560 - Fees remitted to County from Property Appraiser | 47,304 | 8,070 | | | | | | | | | 55,374 |
| 341900 - Other General Government Charges and Fees | 52,490 | 51,967 | | | | | | | | | 104,457 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | | 241,953 | | | | | | | | | 241,953 |
| 342600 - Service Charge - Ambulance Fees | | 1,042,573 | | | | | | | | | 1,042,573 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | | 9,881 | | | | | | | | | 9,881 |
| 343400 - Service Charge - Garbage/Solid Waste | | 235,533 | | | | | | | | | 235,533 |
| 343800 - Service Charge - Cemetery | | 113,660 | | | | | | | | | 113,660 |
| 345900 - Service Charge - Other Economic Environment Charges | | 60,215 | | | | | | | | | 60,215 |
| 346400 - Service Charge - Animal Control and Shelter Fees | | 77,691 | | | | | | | | | 77,691 |
| 346900 - Service Charge - Other Human Services Charges | 5,289 | | | | | | | | | | 5,289 |
| 347200 - Service Charge - Parks and Recreation | 330,667 | | | | | 107,248 | | | | | 437,915 |
| 348120 - County Court Criminal - Service Charges | | 1,471 | | | | | | | | | 1,471 |
| 348220 - Circuit Court Criminal - Service Charges | | 5,412 | | | | | | | | | 5,412 |
| 348310 - County Court Civil - Filing Fees | | 31,157 | | | | | | | | | 31,157 |
| 348320 - County Court Civil - Service Charges | | 43,820 | | | | | | | | | 43,820 |
| 348410 - Circuit Court Civil - Filing Fees | | 35,175 | | | | | | | | | 35,175 |
| 348420 - Circuit Court Civil - Service Charges | | 3,764 | | | | | | | | | 3,764 |
| 348520 - Traffic Court - Service Charges | | 34,738 | | | | | | | | | 34,738 |
| 348530 - Traffic Court - Court Costs | | 25,603 | | | | | | | | | 25,603 |
| 348710 - Probate Court - Filing Fees | | 8,500 | | | | | | | | | 8,500 |
| 348720 - Probate Court - Service Charges | | 578 | | | | | | | | | 578 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 44,730 | 73,904 | | | | | | | | | 118,634 |
| 352000 - Fines - Library | 21,225 | | | | | | | | | | 21,225 |
| 354000 - Fines - Local Ordinance Violation | | 32,760 | | | | | | | | | 32,760 |
| 359000 - Other Judgments, Fines and Forfeits | 47,810 | 62,424 | | | | | | | | | 110,234 |
| 361100 - Interest | 29,966 | 77,892 | 1,177 | 20,235 | | 49 | | | | | 129,319 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 6,321 | 40,861 | | 6,998 | | | | | | | 54,180 |
| 362000 - Rents and Royalties | 127,109 | 169,771 | | | | | | | | | 296,880 |
| 364000 - Disposition of Fixed Assets | | | | | | -7,475,275 | | | | | -7,475,275 |
| 366000 - Contributions and Donations from Private Sources | 22,738 | 300 | | | | | | | | | 23,038 |
| 369900 - Other Miscellaneous Revenues | 1,607,837 | 1,154,170 | | 233,642 | | 1,775 | | | | | 2,997,424 |
| 381000 - Inter-Fund Group Transfers In | 465,165 | 31,829 | | 61,013 | | | | | | | 558,007 |
| Grand Total | 24,252,605 | 17,828,816 | 510,948 | 2,105,057 | | -7,265,386 | | | | | 37,432,040 |

Expenditures Report for FYE 2013

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|---------|
| 511.10 - Legislative - Personnel Services | 247,725 | | | | | | | | | | 247,725 |
| 511.30 - Legislative - Operating Expenses | 438,993 | | | | | | | | | | 438,993 |
| 511.60 - Legislative - Capital Outlay | | | | 93,774 | | | | | | | 93,774 |
| 511.80 - Legislative - Grants and Aids | 9,700 | | | | | | | | | | 9,700 |
| 512.10 - Executive - Personnel Services | 482,088 | | | | | | | | | | 482,088 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 512.30 - Executive - Operating Expenses | 69,122 | | | | | | | | | | 69,122 |
| 513.10 - Financial and Administrative - Personnel Services | 2,310,934 | 131 | | | | | | | | | 2,311,065 |
| 513.30 - Financial and Administrative - Operating Expenses | 758,716 | 38,081 | | | | | | | | | 796,797 |
| 513.60 - Financial and Administrative - Capital Outlay | 56,775 | | | | | | | | | | 56,775 |
| 513.80 - Financial and Administrative - Grants and Aids | 1,239 | | | | | | | | | | 1,239 |
| 514.30 - Legal Counsel - Operating Expenses | 168,760 | | | | | | | | | | 168,760 |
| 515.10 - Comprehensive Planning - Personnel Services | | 244,129 | | | | | | | | | 244,129 |
| 515.30 - Comprehensive Planning - Operating Expenses | 9,968 | 88,188 | | | | | | | | | 98,156 |
| 517.70 - Debt Service Payments - Debt Service | | | 493,523 | | | | | | | | 493,523 |
| 519.10 - Other General Governmental Services - Personnel Services | 164,301 | 80,034 | | 146,159 | | | | | | | 390,494 |
| 519.30 - Other General Governmental Services - Operating Expenses | 713,106 | 28,329 | | 63,871 | | 26,033 | | | | | 831,339 |
| 519.60 - Other General Governmental Services - Capital Outlay | 11,279 | 43,979 | | 5,496 | | | | | | | 60,754 |
| 519.80 - Other General Governmental Services - Grants and Aids | 173,000 | | | | | | | | | | 173,000 |
| 521.10 - Law Enforcement - Personnel Services | 6,341,085 | | | | | | | | | | 6,341,085 |
| 521.30 - Law Enforcement - Operating Expenses | 1,415,665 | | | | | | | | | | 1,415,665 |
| 521.60 - Law Enforcement - Capital Outlay | 218,730 | | | | | | | | | | 218,730 |
| 521.70 - Law Enforcement - Debt Service | 65,244 | | | | | | | | | | 65,244 |
| 522.10 - Fire Control - Personnel Services | | 1,705,804 | | | | | | | | | 1,705,804 |
| 522.30 - Fire Control - Operating Expenses | | 444,609 | | | | | | | | | 444,609 |
| 522.60 - Fire Control - Capital Outlay | | 87,364 | | | | | | | | | 87,364 |
| 522.70 - Fire Control - Debt Service | | 121,112 | | | | | | | | | 121,112 |
| 523.10 - Detention and/or Corrections - Personnel Services | 4,171,504 | 75,114 | | | | | | | | | 4,246,618 |
| 523.30 - Detention and/or Corrections - Operating Expenses | 1,354,205 | 53,937 | | | | | | | | | 1,408,142 |
| 523.60 - Detention and/or Corrections - Capital Outlay | 19,935 | 64,435 | | | | | | | | | 84,370 |
| 524.10 - Protective Inspections - Personnel Services | | 300,828 | | | | | | | | | 300,828 |
| 524.30 - Protective Inspections - Operating Expenses | | 268,928 | | | | | | | | | 268,928 |
| 525.10 - Emergency and Disaster Relief Services - Personnel Services | 84,537 | | | | | | | | | | 84,537 |
| 525.30 - Emergency and Disaster Relief Services - Operating Expenses | 58,089 | | | | | | | | | | 58,089 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | | 1,375,383 | | | | | | | | | 1,375,383 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | | 484,295 | | | | | | | | | 484,295 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | | 160,966 | | | | | | | | | 160,966 |
| 526.70 - Ambulance and Rescue Services - Debt Service | | 100,436 | | | | | | | | | 100,436 |
| 527.30 - Medical Examiners - Operating Expenses | 73,604 | | | | | | | | | | 73,604 |
| 529.10 - Other Public Safety - Personnel Services | 260,517 | 25,624 | | | | | | | | | 286,141 |
| 529.30 - Other Public Safety - Operating Expenses | 80,591 | 139,022 | | | | | | | | | 219,613 |
| 529.60 - Other Public Safety - Capital Outlay | 33,123 | | | | | | | | | | 33,123 |
| 529.80 - Other Public Safety - Grants and Aids | | 484 | | | | | | | | | 484 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | 57,655 | | | | | | | | | 57,655 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | 2,627,491 | | | | | | | | | 2,627,491 |
| 534.80 - Garbage/Solid Waste Control Services - Grants and Aids | | 34,839 | | | | | | | | | 34,839 |
| 537.10 - Conservation and Resource Management - Personnel Services | 197,375 | | | | | | | | | | 197,375 |
| 537.30 - Conservation and Resource Management - Operating Expenses | 42,571 | | | | | | | | | | 42,571 |
| 537.80 - Conservation and Resource Management - Grants and Aids | 3,500 | | | | | | | | | | 3,500 |
| 541.10 - Road and Street Facilities - Personnel Services | | 978,517 | | | | | | | | | 978,517 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 541.30 - Road and Street Facilities - Operating Expenses | | 1,918,370 | | | | | | | | | 1,918,370 |
| 541.60 - Road and Street Facilities - Capital Outlay | | 735,691 | | | | | | | | | 735,691 |
| 541.70 - Road and Street Facilities - Debt Service | | 21,081 | | | | | | | | | 21,081 |
| 542.10 - Airports - Personnel Services | | 42,772 | | | | | | | | | 42,772 |
| 542.30 - Airports - Operating Expenses | | 165,629 | | 145 | | | | | | | 165,774 |
| 542.60 - Airports - Capital Outlay | | | | 594 | | | | | | | 594 |
| 549.30 - Other Transportation Systems/Services - Operating Expenses | | 47,411 | | | | | | | | | 47,411 |
| 552.10 - Industry Development - Personnel Services | | 25,669 | | | | | | | | | 25,669 |
| 552.30 - Industry Development - Operating Expenses | | 84,350 | | | | | | | | | 84,350 |
| 552.80 - Industry Development - Grants and Aids | | 9,100 | | | | | | | | | 9,100 |
| 553.10 - Veteran's Services - Personnel Services | 67,817 | | | | | | | | | | 67,817 |
| 553.30 - Veteran's Services - Operating Expenses | 2,367 | | | | | | | | | | 2,367 |
| 554.10 - Housing and Urban Development - Personnel Services | | 39,176 | | | | | | | | | 39,176 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 120,410 | | | | | | | | | 120,410 |
| 554.60 - Housing and Urban Development - Capital Outlay | | 4,672 | | | | | | | | | 4,672 |
| 562.10 - Health Services - Personnel Services | | 187,133 | | | | | | | | | 187,133 |
| 562.30 - Health Services - Operating Expenses | | 72,807 | | | | | | | | | 72,807 |
| 563.80 - Mental Health Services - Grants and Aids | 45,500 | | | | | | | | | | 45,500 |
| 564.30 - Public Assistance Services - Operating Expenses | 589,952 | | | | | | | | | | 589,952 |
| 569.10 - Other Human Services - Personnel Services | 416,988 | | | | | | | | | | 416,988 |
| 569.30 - Other Human Services - Operating Expenses | 616,552 | | | | | | | | | | 616,552 |
| 571.10 - Libraries - Personnel Services | 277,558 | | | | | | | | | | 277,558 |
| 571.30 - Libraries - Operating Expenses | 89,714 | 24,774 | | | | | | | | | 114,488 |
| 572.10 - Parks and Recreation - Personnel Services | 379,480 | | | | | 47,814 | | | | | 427,294 |
| 572.30 - Parks and Recreation - Operating Expenses | 443,601 | | | 26,442 | | 146,505 | | | | | 616,548 |
| 572.60 - Parks and Recreation - Capital Outlay | | | | 139,216 | | | | | | | 139,216 |
| 575.30 - Special Recreation Facilities - Operating Expenses | | 3,880 | | | | | | | | | 3,880 |
| 581.30 - Inter-Fund Group Transfers Out - Operating Expenses | 3,560 | 513,393 | | | | 41,054 | | | | | 558,007 |
| 587.90 - Clerk of Court Excess Remittance - Other Uses | | 472,683 | | | | | | | | | 472,683 |
| 601.30 - Court Administration - Operating Expenses | 40,089 | | | | | | | | | | 40,089 |
| 602.30 - State Attorney Administration - Operating Expenses | 35,276 | | | | | | | | | | 35,276 |
| 603.30 - Public Defender Administration - Operating Expenses | 21,458 | | | | | | | | | | 21,458 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 44,289 | | | | | | | | | 44,289 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 18,269 | | | | | | | | | 18,269 |
| 608.10 - Jury Management - Personnel Services | | 3,465 | | | | | | | | | 3,465 |
| 608.30 - Jury Management - Operating Expenses | | 20,040 | | | | | | | | | 20,040 |
| 614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services | | 370,427 | | | | | | | | | 370,427 |
| 614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses | | 6,914 | | | | | | | | | 6,914 |
| 624.80 - Community Service Programs - Circuit Criminal - Grants and Aids | | 12,000 | | | | | | | | | 12,000 |
| 634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services | | 191,249 | | | | | | | | | 191,249 |
| 634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses | | 4,450 | | | | | | | | | 4,450 |
| 654.10 - Clerk of Court Administration - Circuit Family - Personnel Services | | 160,051 | | | | | | | | | 160,051 |
| 654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses | | 9,971 | | | | | | | | | 9,971 |
| 671.30 - Court Administration - Circuit Juvenile - Operating Expenses | | 10,058 | | | | | | | | | 10,058 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services | | 14,831 | | | | | | | | | 14,831 |
| 674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses | | 2,135 | | | | | | | | | 2,135 |
| 694.10 - Clerk of Court Administration - Probate - Personnel Services | | 54,512 | | | | | | | | | 54,512 |
| 694.30 - Clerk of Court Administration - Probate - Operating Expenses | | 2,095 | | | | | | | | | 2,095 |
| 711.10 - Courthouse Security - Personnel Services | 735,502 | | | | | | | | | | 735,502 |
| 711.30 - Courthouse Security - Operating Expenses | 19,883 | | | | | | | | | | 19,883 |
| 712.60 - Courthouse Facilities - Capital Outlay | | 12,776 | | | | | | | | | 12,776 |
| 715.30 - Legal Aid - Operating Expenses | | 9,083 | | | | | | | | | 9,083 |
| 719.30 - Other Operating Court Costs - Operating Expenses | | 34,266 | | | | | | | | | 34,266 |
| 744.10 - Clerk of Court Administration - County Civil - Personnel Services | | 19,319 | | | | | | | | | 19,319 |
| 744.30 - Clerk of Court Administration - County Civil - Operating Expenses | | 562 | | | | | | | | | 562 |
| 764.10 - Clerk of Court Administration - Traffic - Personnel Services | | 48,835 | | | | | | | | | 48,835 |
| 764.30 - Clerk of Court Administration - Traffic - Operating Expenses | | 4,594 | | | | | | | | | 4,594 |
| Grand Total | 23,821,278 | 15,172,906 | 493,523 | 475,697 | | 261,406 | | | | | 40,224,810 |

Data Element Worksheet Report for FYE: 2013, Okeechobee

Affiliates Report for FYE 2013

