

Unit Information

Unit Type: County

Year: 2013

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. Tasha Morgan

Title: Director of Accounting

Phone: (863) 402-6579

Email: Tmorgan@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/26/2014

Audit Received Date: 3/26/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$24,771,781

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/26/2014

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue
Sebring, FL 33870-3702

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: R. Greg Harris

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 2013

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 31,472,962 | | | | | | | | | | 31,472,962 |
| 312100 - Local Option Taxes | | 322,711 | | | | | | | | | 322,711 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 508,434 | | | | | | | | | 508,434 |
| 312410 - First Local Option Fuel Tax | | 3,866,736 | | | | | | | | | 3,866,736 |
| 312420 - Second Local Option Fuel Tax | | 803 | | | | | | | | | 803 |
| 312600 - Discretionary Sales Surtaxes | | 7,690,604 | | | | | | | | | 7,690,604 |
| 315000 - Communications Service Tax (Chapter 202) | 636,292 | 95,061 | | | | | | | | | 731,353 |
| 322000 - Building Permits | | 418,523 | | | | | | | | | 418,523 |
| 325200 - Special Assessments - Charges for Public Services | | 2,038,077 | | | | 4,478,986 | | | | | 6,517,063 |
| 329000 - Other Permits, Fees & Special Assessments | 16,526 | 64,064 | | | | | | | | | 80,590 |
| 331100 - Federal Grant - General Government | 61,705 | | | | | | | | | | 61,705 |
| 331200 - Federal Grant - Public Safety | 161,228 | | | | | | | | | | 161,228 |
| 331390 - Federal Grant - Other Physical Environment | -13,090 | | | | | | | | | | -13,090 |
| 331500 - Federal Grant - Economic Environment | | 262,073 | | | | | | | | | 262,073 |
| 331690 - Federal Grant - Other Human Services | 27,543 | | | | | | | | | | 27,543 |
| 333000 - Federal Payments In Lieu Of Taxes | 16,570 | | | | | | | | | | 16,570 |
| 334100 - State Grant - General Government | 34,247 | 168,700 | | | | | | | | 15,475 | 218,422 |
| 334200 - State Grant - Public Safety | 730,933 | 227,297 | | | | | | | | | 958,230 |
| 334340 - State Grant - Garbage/Solid Waste | | | | | | 70,588 | | | | | 70,588 |
| 334390 - State Grant - Other Physical Environment | 202,426 | 10,000 | | | | | | | | | 212,426 |
| 334490 - State Grant - Other Transportation | 153,936 | 2,404,892 | | | | | | | | | 2,558,828 |
| 334500 - State Grant - Economic Environment | | 277,800 | | | | | | | | | 277,800 |
| 334690 - State Grant - Other Human Services | 180,688 | | | | | | | | | | 180,688 |
| 334700 - State Grant - Culture/Recreation | 158,583 | | | | | | | | | | 158,583 |
| 334900 - State Grant - Other | | 2,131 | | | | | | | | | 2,131 |
| 335120 - State Revenue Sharing - Proceeds | 2,009,392 | | | | | | | | | | 2,009,392 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 32,714 | | | | | | | | | | 32,714 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 224,817 | | | | | | | | | | 224,817 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 30,798 | | | | | | | | | | 30,798 |
| 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 | 4,383,421 | | | | | | | | | | 4,383,421 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 3,960 | | | | | | | | | | 3,960 |
| 335490 - State Revenue Sharing - Other Transportation | | 2,396,890 | | | | | | | | | 2,396,890 |
| 335690 - State Revenue Sharing - Other Human Services | 6,596 | | | | | | | | | | 6,596 |
| 335700 - State Revenue Sharing - Culture/Recreation | | 37,205 | | | | | | | | | 37,205 |
| 335900 - State Revenue Sharing - Other | 3,012,386 | 1,423,243 | | | | | | | | | 4,435,629 |
| 336000 - State Payments In Lieu of Taxes | 45,341 | | | | | | | | | | 45,341 |
| 337100 - Local Government Unit Grant - General Government | 29,450 | | | | | | | | | | 29,450 |
| 337400 - Local Government Unit Grant - Transportation | | 465,998 | | | | | | | | | 465,998 |
| 337600 - Local Government Unit Grant - Human Services | | 506,445 | | | | | | | | | 506,445 |
| 337700 - Local Government Unit Grant - Culture/Recreation | 177,293 | | | | | | | | | | 177,293 |
| 341100 - Service Charge - Recording Fees | 383,133 | 321,075 | | | | | | | | | 704,208 |
| 341150 - Public Records Modernization Trust Fund | | 123,299 | | | | | | | | | 123,299 |
| 341510 - Fees remitted to County from Tax Collector | 1,246,970 | | | | | | | | | | 1,246,970 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 341520 - Fees remitted to County from Sheriff | 340,631 | | | | | | | | | | 340,631 |
| 341530 - Fees remitted to County from Clerk of Circuit Court | 2,086 | | | | | | | | | | 2,086 |
| 341550 - Fees remitted to County from Supervisor of Elections | 213 | | | | | | | | | | 213 |
| 341560 - Fees remitted to County from Property Appraiser | 60,256 | | | | | | | | | | 60,256 |
| 341900 - Other General Government Charges and Fees | 32,975 | | | | | | | | | | 32,975 |
| 342100 - Service Charge - Law Enforcement Services | 976,609 | | | | | | | | | | 976,609 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | | 411,758 | | | | | | | | | 411,758 |
| 342600 - Service Charge - Ambulance Fees | 3,514,421 | | | | | | | | | | 3,514,421 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 343,726 | 77,505 | | | | | | | | | 421,231 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 3,353,420 | | | | | 3,353,420 |
| 343700 - Service Charge - Conservation and Resource Management | | 6,630 | | | | | | | | | 6,630 |
| 343900 - Service Charge - Other Physical Environment Charges | | | | | | 470,280 | | | | | 470,280 |
| 344900 - Service Charge - Other Transportation Charges | | 70,683 | | | | | | | | | 70,683 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 36,855 | | | | | | | | | | 36,855 |
| 347500 - Service Charge - Special Recreation Facilities | 74,868 | | | | | | | | | | 74,868 |
| 348921 - Court Innovations/Local Requirements | | 24,853 | | | | | | | | | 24,853 |
| 348922 - Legal Aid | | 24,853 | | | | | | | | | 24,853 |
| 348923 - Law Library | | 24,853 | | | | | | | | | 24,853 |
| 348924 - Juvenile Alternative Programs | | 24,853 | | | | | | | | | 24,853 |
| 348930 - State Court Facility Surcharge (\$30) | | 238,452 | | | | | | | | | 238,452 |
| 348931 - Traffic Surcharge | | 72,395 | | | | | | | | | 72,395 |
| 348932 - Domestic Violence Surcharge | | 6,846 | | | | | | | | | 6,846 |
| 348990 - Other Court Collections Transferred to BOCC | | 62,926 | | | | | | | | | 62,926 |
| 349000 - Other Charges for Services | 2,827 | 432,253 | | | | 2,118,848 | | | | | 2,553,928 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | | 32,812 | | | | | | | | | 32,812 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | | 50,658 | | | | | | | | | 50,658 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | | 124,300 | | | | | | | | | 124,300 |
| 352000 - Fines - Library | 40,672 | | | | | | | | | | 40,672 |
| 354000 - Fines - Local Ordinance Violation | 82,610 | | | | | | | | | | 82,610 |
| 361100 - Interest | 77,329 | 70,256 | | | | 35,162 | 18,593 | | | | 201,340 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 57,118 | | | | | | | | | 232 | 57,350 |
| 361400 - Gain (Loss) on Sale of Investments | 11,166 | 61,936 | | | | | | | | | 73,102 |
| 362000 - Rents and Royalties | 100,724 | 51,851 | | | | 3,690 | | | | | 156,265 |
| 364000 - Disposition of Fixed Assets | | | | | | 73,727 | | | | | 73,727 |
| 365000 - Sale of Surplus Materials and Scrap | | 19,914 | | | | 250,437 | | | | | 270,351 |
| 366000 - Contributions and Donations from Private Sources | 7,352 | 12,533 | | | | | | | | | 19,885 |
| 369300 - Settlements | 841 | | | | | | | | | | 841 |
| 369900 - Other Miscellaneous Revenues | 1,593,770 | 1,987,707 | | | | 33,994 | 6,681,823 | | | 215,461 | 10,512,755 |
| 381000 - Inter-Fund Group Transfers In | 414,780 | 981,507 | | | | | | | | | 1,396,287 |
| 384000 - Debt Proceeds | | 8,010,470 | | | | | | | | | 8,010,470 |
| Grand Total | 53,198,649 | 36,738,115 | | | | 10,889,132 | 6,700,416 | | | 231,168 | 107,757,480 |

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 | 324,092 | | | | | | | | | | 324,092 |
| 511.30 - Legislative - Operating Expenses | 3,129 | | | | | | | | | | 3,129 |
| 512.10 - Executive - Personnel Services | 359,235 | | | | | | | | | | 359,235 |
| 512.30 - Executive - Operating Expenses | 16,321 | | | | | | | | | | 16,321 |
| 513.10 - Financial and Administrative - Personnel Services | 3,042,692 | | | | | | | | | | 3,042,692 |
| 513.30 - Financial and Administrative - Operating Expenses | 7,120,196 | 35,102 | | | | | | | | | 7,155,298 |
| 513.60 - Financial and Administrative - Capital Outlay | 156,145 | 432,423 | | | | | | | | | 588,568 |
| 514.30 - Legal Counsel - Operating Expenses | 297,649 | | | | | | | | | | 297,649 |
| 515.10 - Comprehensive Planning - Personnel Services | 299,803 | | | | | | | | | | 299,803 |
| 515.30 - Comprehensive Planning - Operating Expenses | 211,137 | | | | | | | | | | 211,137 |
| 519.10 - Other General Governmental Services - Personnel Services | 1,215,637 | | | | | | | | | | 1,215,637 |
| 519.30 - Other General Governmental Services - Operating Expenses | 808,189 | 18,883 | | | | | 6,250,462 | | | | 7,077,534 |
| 519.60 - Other General Governmental Services - Capital Outlay | | 35,208 | | | | | | | | | 35,208 |
| 521.10 - Law Enforcement - Personnel Services | 12,817,400 | | | | | | | | | | 12,817,400 |
| 521.30 - Law Enforcement - Operating Expenses | 2,040,306 | 19,946 | | | | | | | | | 2,060,252 |
| 521.60 - Law Enforcement - Capital Outlay | 379,314 | 278,070 | | | | | | | | | 657,384 |
| 522.10 - Fire Control - Personnel Services | 398,867 | 265,232 | | | | | | | | | 664,099 |
| 522.30 - Fire Control - Operating Expenses | 165,905 | 741,636 | | | | | | | | | 907,541 |
| 522.60 - Fire Control - Capital Outlay | | 1,463,368 | | | | | | | | | 1,463,368 |
| 522.70 - Fire Control - Debt Service | | 62,635 | | | | | | | | | 62,635 |
| 523.10 - Detention and/or Corrections - Personnel Services | 7,516,561 | 31,530 | | | | | | | | | 7,548,091 |
| 523.30 - Detention and/or Corrections - Operating Expenses | 2,063,617 | 162,755 | | | | | | | | | 2,226,372 |
| 523.60 - Detention and/or Corrections - Capital Outlay | 8,319 | 268,059 | | | | | | | | | 276,378 |
| 523.70 - Detention and/or Corrections - Debt Service | | 1,475,542 | | | | | | | | | 1,475,542 |
| 524.10 - Protective Inspections - Personnel Services | 420,296 | 475,778 | | | | | | | | | 896,074 |
| 524.30 - Protective Inspections - Operating Expenses | 59,975 | 54,983 | | | | | | | | | 114,958 |
| 525.10 - Emergency and Disaster Relief Services - Personnel Services | 311,187 | 540,691 | | | | | | | | | 851,878 |
| 525.30 - Emergency and Disaster Relief Services - Operating Expenses | 446,055 | 280,850 | | | | | | | | | 726,905 |
| 525.60 - Emergency and Disaster Relief Services - Capital Outlay | 290,077 | 7,432,639 | | | | | | | | | 7,722,716 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | 4,134,315 | | | | | | | | | | 4,134,315 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 743,841 | | | | | | | | | | 743,841 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | 38,937 | 357,582 | | | | | | | | | 396,519 |
| 527.30 - Medical Examiners - Operating Expenses | 265,938 | | | | | | | | | | 265,938 |
| 529.10 - Other Public Safety - Personnel Services | 102,150 | 25,480 | | | | | | | | | 127,630 |
| 529.30 - Other Public Safety - Operating Expenses | 33,563 | 237,119 | | | | | | | | | 270,682 |
| 529.60 - Other Public Safety - Capital Outlay | 1,790 | 2,131 | | | | | | | | | 3,921 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | | | | | 892,630 | | | | | 892,630 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | | | | | 7,093,430 | | | | | 7,093,430 |
| 534.60 - Garbage/Solid Waste Control Services - Capital Outlay | | | | | | 7,712 | | | | | 7,712 |
| 534.70 - Garbage/Solid Waste Control Services - Debt Service | | | | | | 11,231 | | | | | 11,231 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | 1,638 | | | | | | | | | 1,638 |
| 535.70 - Sewer/Wastewater Services - Debt Service | | 3,543 | | | | | | | | | 3,543 |
| 537.10 - Conservation and Resource Management - Personnel Services | 583,349 | | | | | | | | | | 583,349 |
| 537.30 - Conservation and Resource Management - Operating Expenses | 253,408 | 555,491 | | | | | | | | | 808,899 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--------------------------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 537.60 - Conservation and Resource Management - Capital Outlay | | 86,649 | | | | | | | | | 86,649 |
| 539.30 - Other Physical Environment - Operating Expenses | 62,197 | | | | | 2,199,799 | | | | | 2,261,996 |
| 539.70 - Other Physical Environment - Debt Service | | | | | | 56,255 | | | | | 56,255 |
| 541.10 - Road and Street Facilities - Personnel Services | | 5,421,798 | | | | | | | | | 5,421,798 |
| 541.30 - Road and Street Facilities - Operating Expenses | | 5,873,092 | | | | | | | | | 5,873,092 |
| 541.60 - Road and Street Facilities - Capital Outlay | | 3,625,847 | | | | | | | | | 3,625,847 |
| 541.70 - Road and Street Facilities - Debt Service | | 168 | | | | | | | | | 168 |
| 552.10 - Industry Development - Personnel Services | | 118,161 | | | | | | | | 253,106 | 371,267 |
| 552.30 - Industry Development - Operating Expenses | 1,126,310 | 120,922 | | | | | | | | | 1,247,232 |
| 553.10 - Veteran's Services - Personnel Services | 94,329 | | | | | | | | | | 94,329 |
| 553.30 - Veteran's Services - Operating Expenses | 21,782 | | | | | | | | | | 21,782 |
| 554.10 - Housing and Urban Development - Personnel Services | 30 | 38,635 | | | | | | | | | 38,665 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 612,191 | | | | | | | | | 612,191 |
| 559.30 - Other Economic Environment - Operating Expenses | | 29,650 | | | | | | | | | 29,650 |
| 561.30 - Hospital Services - Operating Expenses | 170,342 | | | | | | | | | | 170,342 |
| 562.10 - Health Services - Personnel Services | 374,498 | | | | | | | | | | 374,498 |
| 562.30 - Health Services - Operating Expenses | 364,328 | 2,100 | | | | | | | | | 366,428 |
| 562.60 - Health Services - Capital Outlay | | 32,616 | | | | | | | | | 32,616 |
| 563.30 - Mental Health Services - Operating Expenses | 434,252 | | | | | | | | | | 434,252 |
| 564.10 - Public Assistance Services - Personnel Services | 253,113 | | | | | | | | | | 253,113 |
| 564.30 - Public Assistance Services - Operating Expenses | 1,597,891 | | | | | | | | | | 1,597,891 |
| 569.30 - Other Human Services - Operating Expenses | 119,754 | 95,205 | | | | | | | | | 214,959 |
| 569.80 - Other Human Services - Grants and Aids | | 506,445 | | | | | | | | | 506,445 |
| 571.10 - Libraries - Personnel Services | 726,368 | | | | | | | | | | 726,368 |
| 571.30 - Libraries - Operating Expenses | 70,488 | | | | | | | | | | 70,488 |
| 571.60 - Libraries - Capital Outlay | 151,534 | | | | | | | | | | 151,534 |
| 572.10 - Parks and Recreation - Personnel Services | 723,464 | | | | | | | | | | 723,464 |
| 572.30 - Parks and Recreation - Operating Expenses | 576,155 | 53,518 | | | | | | | | | 629,673 |
| 572.60 - Parks and Recreation - Capital Outlay | | 134,017 | | | | | | | | | 134,017 |
| 572.70 - Parks and Recreation - Debt Service | | 272,763 | | | | | | | | | 272,763 |
| 579.30 - Other Culture/Recreation - Operating Expenses | 785 | | | | | | | | | | 785 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 649,737 | 406,550 | | | | | 340,000 | | | | 1,396,287 |
| 601.30 - Court Administration - Operating Expenses | 2,729 | | | | | | | | | | 2,729 |
| 602.30 - State Attorney Administration - Operating Expenses | 3,138 | | | | | | | | | | 3,138 |
| 603.30 - Public Defender Administration - Operating Expenses | 2,162 | | | | | | | | | | 2,162 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 429,008 | | | | | | | | | 429,008 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 28,505 | | | | | | | | | 28,505 |
| 604.60 - Clerk of Court Administration - Capital Outlay | | 4,635 | | | | | | | | | 4,635 |
| 604.90 - Clerk of Court Administration - Other Uses | | 26,112 | | | | | | | | | 26,112 |
| 608.10 - Jury Management - Personnel Services | | 61,392 | | | | | | | | | 61,392 |
| 608.30 - Jury Management - Operating Expenses | | 23,511 | | | | | | | | | 23,511 |
| 614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services | | 259,122 | | | | | | | | | 259,122 |
| 614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses | | 9,821 | | | | | | | | | 9,821 |
| 623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services | 87,243 | | | | | | | | | | 87,243 |
| 623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses | 4,489 | | | | | | | | | | 4,489 |
| 634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services | | 110,920 | | | | | | | | | 110,920 |
| 634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses | | 3,418 | | | | | | | | | 3,418 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--------------------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 654.10 - Clerk of Court Administration - Circuit Family - Personnel Services | | 250,833 | | | | | | | | | 250,833 |
| 654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses | | 13,363 | | | | | | | | | 13,363 |
| 654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay | | 175 | | | | | | | | | 175 |
| 654.90 - Clerk of Court Administration - Circuit Family - Other Uses | | 81,966 | | | | | | | | | 81,966 |
| 663.10 - Pro Se Services - Circuit Family - Personnel Services | 42,584 | | | | | | | | | | 42,584 |
| 674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services | | 195,118 | | | | | | | | | 195,118 |
| 674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses | | 3,028 | | | | | | | | | 3,028 |
| 685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses | 417 | | | | | | | | | | 417 |
| 694.10 - Clerk of Court Administration - Probate - Personnel Services | | 144,557 | | | | | | | | | 144,557 |
| 694.30 - Clerk of Court Administration - Probate - Operating Expenses | | 6,527 | | | | | | | | | 6,527 |
| 711.10 - Courthouse Security - Personnel Services | 830,790 | | | | | | | | | | 830,790 |
| 711.30 - Courthouse Security - Operating Expenses | 12,312 | | | | | | | | | | 12,312 |
| 712.10 - Courthouse Facilities - Personnel Services | 34,048 | 88,489 | | | | | | | | | 122,537 |
| 712.30 - Courthouse Facilities - Operating Expenses | 168,040 | 87,797 | | | | | | | | | 255,837 |
| 712.60 - Courthouse Facilities - Capital Outlay | | 3,303 | | | | | | | | | 3,303 |
| 713.10 - Information Systems and Technology - Personnel Services | | 150,699 | | | | | | | | | 150,699 |
| 713.30 - Information Systems and Technology - Operating Expenses | | 221,831 | | | | | | | | | 221,831 |
| 713.60 - Information Systems and Technology - Capital Outlay | | 43,435 | | | | | | | | | 43,435 |
| 714.10 - Public Law Library - Personnel Services | 43,433 | | | | | | | | | | 43,433 |
| 714.30 - Public Law Library - Operating Expenses | 3,698 | | | | | | | | | | 3,698 |
| 714.60 - Public Law Library - Capital Outlay | 37,683 | | | | | | | | | | 37,683 |
| 715.30 - Legal Aid - Operating Expenses | | 45,631 | | | | | | | | | 45,631 |
| 715.90 - Legal Aid - Other Uses | | 2 | | | | | | | | | 2 |
| 719.10 - Other Operating Court Costs - Personnel Services | | 94,017 | | | | | | | | | 94,017 |
| 719.30 - Other Operating Court Costs - Operating Expenses | | 10,144 | | | | | | | | | 10,144 |
| 724.10 - Clerk of Court Administration - County Criminal - Personnel Services | | 143,902 | | | | | | | | | 143,902 |
| 724.30 - Clerk of Court Administration - County Criminal - Operating Expenses | | 4,139 | | | | | | | | | 4,139 |
| 744.10 - Clerk of Court Administration - County Civil - Personnel Services | | 60,772 | | | | | | | | | 60,772 |
| 744.30 - Clerk of Court Administration - County Civil - Operating Expenses | | 2,102 | | | | | | | | | 2,102 |
| 764.10 - Clerk of Court Administration - Traffic - Personnel Services | | 284,165 | | | | | | | | | 284,165 |
| 764.30 - Clerk of Court Administration - Traffic - Operating Expenses | | 6,387 | | | | | | | | | 6,387 |
| Grand Total | 55,719,518 | 35,587,467 | | | | 10,261,057 | 6,590,462 | | | 253,106 | 108,411,610 |

Data Element Worksheet Report for FYE: 2013, Highlands

Affiliates Report for FYE 2013

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---------------------------------------------------------------------|---------------------------|----------------|--------------------|---------------|
| Special District - Highlands County Health Facilities Authority | Independently Reported | \$6,517,197 | \$7,508,179 | \$409,600,000 |
| Special District - Highlands County Hospital District | Independently Reported | \$2,134,163 | \$2,213,010 | \$0 |
| Special District - Highlands County Industrial Development District | Discretely Reported | \$231,168 | \$253,106 | |
| Special District - Istokpoga Marsh Watershed Improvement District | Blended in Primary Report | \$98,180 | \$86,273 | \$0 |
| Special District - Sebring Regional Airport and Industrial Park CRA | Independently Reported | \$355,424 | \$177,341 | \$0 |