

Unit Information

Unit Type: County

Year: 2015

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. Sally B. Hood

Title: Director of Accounting

Phone: (863) 402-6898

Email: shood@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/24/2016

Audit Received Date: 6/16/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$34,152,110

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/7/2016

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue
Sebring, Florida 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Clerk of Courts

Chairman/Elected Official

Name: James L. Brooks

Title: Chairman, Highlands County 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?

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	36,998,413										36,998,413
312100 - Local Option Taxes		400,579									400,579
312300 - County Ninth-Cent Voted Fuel Tax		533,254									533,254
312410 - First Local Option Fuel Tax		4,037,870									4,037,870
315000 - Communications Service Tax (Chapter 202)	611,191	91,504									702,695
316000 - Local Business Tax (Chapter 205)		8,646,979									8,646,979
322000 - Building Permits		585,360									585,360
325200 - Special Assessments - Charges for Public Services		2,167,235				4,484,307					6,651,542
329000 - Other Permits, Fees & Special Assessments	9,165	76,470									85,635
331100 - Federal Grant - General Government	29,934										29,934
331200 - Federal Grant - Public Safety	168,438										168,438
331500 - Federal Grant - Economic Environment		34,960									34,960
331690 - Federal Grant - Other Human Services	18,845										18,845
333000 - Federal Payments In Lieu Of Taxes	7,142										7,142
334100 - State Grant - General Government	29,934	187,071								34,965	251,970
334200 - State Grant - Public Safety	225,853										225,853
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	234,827	187,046									421,873
334490 - State Grant - Other Transportation	181,443	896,390									1,077,833
334500 - State Grant - Economic Environment	25,000	1,030,341									1,055,341
334690 - State Grant - Other Human Services	287,879										287,879
334700 - State Grant - Culture/Recreation	257,327										257,327
335120 - State Revenue Sharing - Proceeds	2,281,410										2,281,410
335130 - State Revenue Sharing - Insurance Agents County Licenses	30,716										30,716
335140 - State Revenue Sharing - Mobile Home Licenses	259,810										259,810
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	26,253										26,253
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	5,002,254										5,002,254
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	2,970										2,970
335490 - State Revenue Sharing - Other Transportation		2,538,318									2,538,318
335690 - State Revenue Sharing - Other Human Services	20,416										20,416
335700 - State Revenue Sharing - Culture/Recreation		46,619									46,619
335900 - State Revenue Sharing - Other	3,024,629	325,055									3,349,684
336000 - State Payments In Lieu of Taxes	45,341	1,636,089									1,681,430
337100 - Local Government Unit Grant - General Government	35,000										35,000
337400 - Local Government Unit Grant - Transportation		538,179									538,179
337700 - Local Government Unit Grant - Culture/Recreation	139,139										139,139
337900 - Local Government Unit Grants - Other		10,000									10,000
341100 - Service Charge - Recording Fees	348,286	296,105									644,391
341510 - Fees remitted to County from Tax Collector	1,318,472										1,318,472
341520 - Fees remitted to County from Sheriff	274,894										274,894
341530 - Fees remitted to County from Clerk of Circuit Court	2,283										2,283
341550 - Fees remitted to County from Supervisor of Elections	281										281
341560 - Fees remitted to County from Property Appraiser	68,300										68,300

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	37,278										37,278
342100 - Service Charge - Law Enforcement Services	1,047,112										1,047,112
342400 - Service Charge - Emergency Management Service Fees/Charges		426,331									426,331
342500 - Service Charge - Protective Inspection Fees		11,690									11,690
342600 - Service Charge - Ambulance Fees	3,743,560										3,743,560
342900 - Service Charge - Other Public Safety Charges and Fees	392,707	91,735									484,442
343400 - Service Charge - Garbage/Solid Waste						3,361,072					3,361,072
343700 - Service Charge - Conservation and Resource Management		14,235									14,235
343900 - Service Charge - Other Physical Environment Charges						2,131,480					2,131,480
344900 - Service Charge - Other Transportation Charges		65,951									65,951
345100 - Service Charge - Housing		332									332
346400 - Service Charge - Animal Control and Shelter Fees	63,109										63,109
347500 - Service Charge - Special Recreation Facilities	73,470										73,470
348921 - Court Innovations/Local Requirements		21,263									21,263
348922 - Legal Aid		21,263									21,263
348923 - Law Library		21,263									21,263
348924 - Juvenile Alternative Programs		21,263									21,263
348930 - State Court Facility Surcharge (\$30)		238,954									238,954
348931 - Traffic Surcharge		72,964									72,964
348932 - Domestic Violence Surcharge		5,826									5,826
348990 - Other Court Collections Transferred to BOCC		57,101									57,101
349000 - Other Charges for Services	64,087	1,280,303									1,344,390
351100 - Judgments and Fines - As Decided by County Court Criminal		105,060									105,060
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		107,567									107,567
351500 - Judgments and Fines - As Decided by Traffic Court		360,292									360,292
352000 - Fines - Library	32,147										32,147
354000 - Fines - Local Ordinance Violation	78,847										78,847
358200 - Sale of Contraband Property Seized by Law Enforcement	44,075										44,075
361100 - Interest	160,704	62,062		19,687		46,870	25,360				314,683
361300 - Net Increase (Decrease) in Fair Value of Investments	7,822										7,822
361400 - Gain (Loss) on Sale of Investments	24,679	157,114								149	181,942
362000 - Rents and Royalties	100,010	31,098				4,613					135,721
364000 - Disposition of Fixed Assets	220,677	10,000				1,952					232,629
365000 - Sale of Surplus Materials and Scrap		38,898				163,509					202,407
366000 - Contributions and Donations from Private Sources	5,343										5,343
369900 - Other Miscellaneous Revenues	1,766,767	1,908,747				32,539	9,421,150			215,781	13,344,984
381000 - Inter-Fund Group Transfers In	64,297	1,122,143									1,186,440
384000 - Debt Proceeds				23,600,000							23,600,000
Grand Total	59,892,536	30,742,129		23,619,687		10,317,251	9,446,510			250,895	134,269,008

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	397,038										397,038
511.30 - Legislative - Operating Expenses	2,359										2,359
512.10 - Executive - Personnel Services	504,846										504,846
512.30 - Executive - Operating Expenses	9,833										9,833
513.10 - Financial and Administrative - Personnel Services	3,247,876						852,403				4,100,279
513.30 - Financial and Administrative - Operating Expenses	7,638,910	86,805									7,725,715
513.60 - Financial and Administrative - Capital Outlay	65,199	164,641									229,840
514.30 - Legal Counsel - Operating Expenses	266,734										266,734
515.10 - Comprehensive Planning - Personnel Services	320,688										320,688
515.30 - Comprehensive Planning - Operating Expenses	262,161										262,161
519.10 - Other General Government - Personnel Services	1,161,988										1,161,988
519.30 - Other General Government - Operating Expenses	757,537	133,157		143,467			7,531,356				8,565,517
519.60 - Other General Government - Capital Outlay		68,533		89,126							157,659
519.70 - Other General Government - Debt Service				6,942,869							6,942,869
521.10 - Law Enforcement - Personnel Services	13,665,496										13,665,496
521.30 - Law Enforcement - Operating Expenses	2,325,223	36,771									2,361,994
521.60 - Law Enforcement - Capital Outlay	663,179	245,607									908,786
522.10 - Fire Control - Personnel Services	444,601	146,761									591,362
522.30 - Fire Control - Operating Expenses	166,454	681,063									847,517
522.60 - Fire Control - Capital Outlay		363,230									363,230
522.70 - Fire Control - Debt Service		334,739									334,739
523.10 - Detention/Corrections - Personnel Services	7,201,003	15,423									7,216,426
523.30 - Detention/Corrections - Operating Expenses	2,296,572	167,602									2,464,174
523.60 - Detention/Corrections - Capital Outlay	65,218	385,117									450,335
523.70 - Detention/Corrections - Debt Service		1,478,109									1,478,109
524.10 - Protective Inspections - Personnel Services	442,798	427,440									870,238
524.30 - Protective Inspections - Operating Expenses	48,896	70,906									119,802
525.10 - Emergency and Disaster Relief - Personnel Services	340,343	585,457									925,800
525.30 - Emergency and Disaster Relief - Operating Expenses	313,821	241,304									555,125
525.60 - Emergency and Disaster Relief - Capital Outlay	10,000	18,737									28,737
525.70 - Emergency and Disaster Relief - Debt Service		1,163,111									1,163,111
526.10 - Ambulance and Rescue Services - Personnel Services	4,184,784										4,184,784
526.30 - Ambulance and Rescue Services - Operating Expenses	829,736										829,736
526.60 - Ambulance and Rescue Services - Capital Outlay	12,342	333,089									345,431
527.30 - Medical Examiners - Operating Expenses	326,378										326,378
529.10 - Other Public Safety - Personnel Services	110,810	26,731									137,541
529.30 - Other Public Safety - Operating Expenses	34,876	304,397									339,273
534.10 - Garbage/Solid Waste - Personnel Services						1,004,145					1,004,145
534.30 - Garbage/Solid Waste - Operating Expenses						6,848,523					6,848,523
534.70 - Garbage/Solid Waste - Debt Service						6,454					6,454
535.30 - Sewer/Wastewater Services - Operating Expenses		1,653									1,653
535.70 - Sewer/Wastewater Services - Debt Service		3,058									3,058
537.10 - Conservation/Resource Management - Personnel Services	626,343										626,343
537.30 - Conservation/Resource Management - Operating Expenses	255,830	77,666									333,496
537.60 - Conservation/Resource Management - Capital Outlay	39,000	387,889									426,889
539.30 - Other Physical Environment - Operating Expenses	31,562					2,005,752					2,037,314
539.70 - Other Physical Environment - Debt Service						30,770					30,770
541.10 - Road/Street Facilities - Personnel Services		5,661,478									5,661,478

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses		6,107,919									6,107,919
541.60 - Road/Street Facilities - Capital Outlay		2,603,142		5,182							2,608,324
541.70 - Road/Street Facilities - Debt Service		136									136
542.60 - Airports - Capital Outlay		234,334									234,334
552.10 - Industry Development - Personnel Services		95,470								65,570	161,040
552.30 - Industry Development - Operating Expenses	1,156,297	702,359								107,727	1,966,383
552.60 - Industry Development - Capital Outlay		503,655									503,655
553.10 - Veterans Services - Personnel Services	134,923										134,923
553.30 - Veterans Services - Operating Expenses	15,451										15,451
554.10 - Housing and Urban Development - Personnel Services	104	40,251									40,355
554.30 - Housing and Urban Development - Operating Expenses	14,167	401,518									415,685
559.30 - Other Economic Development - Operating Expenses		38,715									38,715
561.30 - Hospitals - Operating Expenses	-9,669										-9,669
562.10 - Health - Personnel Services	381,034										381,034
562.30 - Health - Operating Expenses	128,493										128,493
563.30 - Mental Health - Operating Expenses	438,818										438,818
564.10 - Public Assistance - Personnel Services	363,601										363,601
564.30 - Public Assistance - Operating Expenses	1,445,481										1,445,481
569.30 - Other Human Services - Operating Expenses	158,647	1,838,002									1,996,649
569.60 - Other Human Services - Capital Outlay	2,307										2,307
571.10 - Libraries - Personnel Services	668,604										668,604
571.30 - Libraries - Operating Expenses	96,106										96,106
571.60 - Libraries - Capital Outlay	178,784										178,784
572.10 - Parks/Recreation - Personnel Services	830,962										830,962
572.30 - Parks/Recreation - Operating Expenses	583,182	43,713									626,895
572.60 - Parks/Recreation - Capital Outlay	11,664	162,602									174,266
572.70 - Parks/Recreation - Debt Service		288,214									288,214
579.30 - Other Culture/Recreation - Operating Expenses	400										400
581.90 - Interfund Transfers Out - Other Uses	739,134	447,306									1,186,440
601.30 - Court Administration - Operating Expenses	4,186										4,186
602.30 - State Attorney Administration - Operating Expenses	4,560										4,560
603.30 - Public Defender Administration - Operating Expenses	4,350										4,350
604.10 - Clerk of Court Administration - Personnel Services		469,682									469,682
604.30 - Clerk of Court Administration - Operating Expenses		69,766									69,766
614.10 - Clerk of Court - Personnel Services		304,611									304,611
623.10 - Pre-Trial Release - Personnel Services	94,766										94,766
623.30 - Pre-Trial Release - Operating Expenses	2,997										2,997
634.10 - Clerk of Court - Personnel Services		117,282									117,282
654.10 - Clerk of Court - Personnel Services		284,348									284,348
654.30 - Clerk of Court - Operating Expenses		7,150									7,150
654.90 - Clerk of Court - Other Uses		142,344									142,344
663.10 - Pro Se Services - Personnel Services	63,476										63,476
663.30 - Pro Se Services - Operating Expenses	6,133										6,133
663.60 - Pro Se Services - Capital Outlay	720										720
674.10 - Clerk of Court - Personnel Services		152,871									152,871
685.30 - Guardian ad Litem - Operating Expenses	743										743
694.10 - Clerk of Court - Personnel Services		143,550									143,550
711.10 - Courthouse Security - Personnel Services	770,182										770,182
711.30 - Courthouse Security - Operating Expenses	7,286										7,286

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
711.60 - Courthouse Security - Capital Outlay	3,326										3,326
712.10 - Courthouse Facilities - Personnel Services		87,847									87,847
712.30 - Courthouse Facilities - Operating Expenses	170,910	105,676									276,586
712.60 - Courthouse Facilities - Capital Outlay		182,057									182,057
713.10 - Information Systems - Personnel Services		136,526									136,526
713.30 - Information Systems - Operating Expenses		169,049									169,049
713.60 - Information Systems - Capital Outlay		42,351									42,351
714.10 - Public Law Library - Personnel Services	73,722										73,722
714.30 - Public Law Library - Operating Expenses	4,658										4,658
714.60 - Public Law Library - Capital Outlay	41,680										41,680
719.10 - Other Operating Court Costs - Personnel Services		80,201									80,201
719.30 - Other Operating Court Costs - Operating Expenses		59,941									59,941
724.10 - Clerk of Court - Personnel Services		146,595									146,595
744.10 - Clerk of Court - Personnel Services		53,543									53,543
764.10 - Clerk of Court - Personnel Services		364,572									364,572
Grand Total	57,662,619	30,237,772		7,180,644		9,895,644	8,383,759			173,297	113,533,735

Data Element Worksheet Report for FYE: 2015, Highlands

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$7,652,065	\$8,054,548	\$409,225,000
Special District - Highlands County Hospital District	Independently Reported	\$520,686	\$1,808,588	\$0
Special District - Highlands County Industrial Development District	Discretely Reported	\$250,895	\$173,297	\$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$262,052	\$437,566	\$0
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$419,237	\$244,607	\$0

