

Unit Information

Unit Type: County

Year: 2020

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: Director of Accounting & Finance

Phone: (863) 402-6898

Email: clerk_accounting@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 5/28/2021

Audit Received Date: 3/17/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$27,508,604

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/2/2021

Auditor Name: CliftonLarsonAllen LLP

Address:
2523 US 27 S
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Jerome Kaszubowski

Title: Clerk of Courts

Chairman/Elected Official

Name: Scott Kirouac

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

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Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	41,984,688										41,984,688
312100 - Local Option Taxes		859,835									859,835
312300 - County Ninth-Cent Voted Fuel Tax		514,034									514,034
312410 - First Local Option Fuel Tax		3,782,784									3,782,784
312600 - Discretionary Sales Surtaxes		9,952,249									9,952,249
315000 - Communications Service Tax (Chapter 202)	484,690	72,425									557,115
322000 - Building Permits		949,696									949,696
325200 - Special Assessments - Charges for Public Services		5,910,454				6,408,345					12,318,799
329000 - Other Permits, Fees & Special Assessments	885	86,935									87,820
331100 - Federal Grant - General Government	41,020										41,020
331200 - Federal Grant - Public Safety	398,058										398,058
331500 - Federal Grant - Economic Environment	711,558	461,028									1,172,586
331610 - Federal Grant - Health or Hospitals	133,378										133,378
331620 - Federal Grant - Public Assistance	3,777,427	126,108									3,903,535
331650 - Federal Grant - Child Support Reimbursement	16,830	313,222									330,052
331690 - Federal Grant - Other Human Services	88,022										88,022
333000 - Federal Payments In Lieu Of Taxes	7,145										7,145
334100 - State Grant - General Government	39,078	401,191									440,269
334200 - State Grant - Public Safety	199,718	25,799									225,517
334340 - State Grant - Garbage/Solid Waste						26,280					26,280
334390 - State Grant - Other Physical Environment	316,584	3,895,876									4,212,460
334490 - State Grant - Other Transportation		2,810,425									2,810,425
334500 - State Grant - Economic Environment	522,799	350,000									872,799
334690 - State Grant - Other Human Services	288,924										288,924
334700 - State Grant - Culture/Recreation	207,809										207,809
335120 - State Revenue Sharing - Proceeds	2,462,621										2,462,621
335130 - State Revenue Sharing - Insurance Agents County Licenses	29,575										29,575
335140 - State Revenue Sharing - Mobile Home Licenses	223,821										223,821
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	32,537										32,537
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	5,488,870										5,488,870
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	7,184										7,184
335490 - State Revenue Sharing - Other Transportation		2,486,828									2,486,828
335690 - State Revenue Sharing - Other Human Services	14,976										14,976
335700 - State Revenue Sharing - Culture/Recreation		36,812									36,812
335900 - State Revenue Sharing - Other	4,048,436	250,346									4,298,782
336000 - State Payments In Lieu of Taxes	46,685										46,685
337100 - Local Government Unit Grant - General Government	35,000										35,000
337400 - Local Government Unit Grant - Transportation		604,514									604,514
337700 - Local Government Unit Grant - Culture/Recreation	87,207										87,207
337900 - Local Government Unit Grants - Other		286,050									286,050
341100 - Service Charge - Recording Fees	476,474	402,919									879,393
341510 - Fees remitted to County from Tax Collector	1,610,355										1,610,355
341520 - Fees remitted to County from Sheriff	274,743										274,743

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341530 - Fees remitted to County from Clerk of Circuit Court	1,003										1,003
341550 - Fees remitted to County from Supervisor of Elections	2,228										2,228
341560 - Fees remitted to County from Property Appraiser	57,471										57,471
341900 - Other General Government Charges and Fees	34,184										34,184
342100 - Service Charge - Law Enforcement Services	1,373,216										1,373,216
342400 - Service Charge - Emergency Management Service Fees/Charges	3,829,311	405,658									4,234,969
342500 - Service Charge - Protective Inspection Fees		17,110									17,110
342900 - Service Charge - Other Public Safety Charges and Fees	970,023	135,591									1,105,614
343400 - Service Charge - Garbage/Solid Waste	2,875					2,930,513					2,933,388
343700 - Service Charge - Conservation and Resource Management		40,755									40,755
343900 - Service Charge - Other Physical Environment Charges						4,998,541					4,998,541
344900 - Service Charge - Other Transportation Charges		120,682									120,682
345100 - Service Charge - Housing		225,861									225,861
346400 - Service Charge - Animal Control and Shelter Fees	19,153										19,153
347500 - Service Charge - Special Recreation Facilities	38,016	700									38,716
348921 - Court Innovations/Local Requirements		19,858									19,858
348922 - Legal Aid		19,858									19,858
348923 - Law Library		19,858									19,858
348924 - Juvenile Alternative Programs		19,858									19,858
348930 - State Court Facility Surcharge (\$30)		148,407									148,407
348931 - Traffic Surcharge		44,760									44,760
348932 - Domestic Violence Surcharge		8,003									8,003
348990 - Other Court Collections Transferred to BOCC		35,922									35,922
349000 - Other Charges for Services	36,946	977,742									1,014,688
351100 - Judgments and Fines - As Decided by County Court Criminal		139,764									139,764
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		105,217									105,217
351500 - Judgments and Fines - As Decided by Traffic Court		232,264									232,264
351900 - Judgments and Fines - Other Court Ordered		88,131									88,131
352000 - Fines - Library	10,084										10,084
354000 - Fines - Local Ordinance Violation	41,916										41,916
361100 - Interest	141,878	290,465		4,083		90,252	69,114				595,792
361300 - Net Increase (Decrease) in Fair Value of Investments	4,951										4,951
361400 - Gain (Loss) on Sale of Investments	177,669	195,035		49,893		186,055	15,010				623,662
362000 - Rents and Royalties	182,645	33,233									215,878
364000 - Disposition of Fixed Assets	826,358					15,000					841,358
365000 - Sale of Surplus Materials and Scrap	81	5,624				3,374					9,079
366000 - Contributions and Donations from Private Sources	14,802	1,855									16,657
369900 - Other Miscellaneous Revenues	1,758,823	1,964,447				23,689	18,413,128				22,160,087
381000 - Inter-Fund Group Transfers In	401,511	2,729,397									3,130,908
Grand Total	73,982,241	42,828,835		53,976		14,682,049	18,497,252				150,044,353

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	426,134										426,134
511.30 - Legislative - Operating Expenses	7,548										7,548
512.10 - Executive - Personnel Services	551,340										551,340
512.30 - Executive - Operating Expenses	23,129										23,129
513.10 - Financial and Administrative - Personnel Services	4,398,914						5,426,555				9,825,469
513.30 - Financial and Administrative - Operating Expenses	8,635,290						12,483,007				21,118,297
513.60 - Financial and Administrative - Capital Outlay	163,114	813,644									976,758
514.10 - Legal Counsel - Personnel Services	317,657										317,657
514.30 - Legal Counsel - Operating Expenses	63,855										63,855
515.10 - Comprehensive Planning - Personnel Services	382,840										382,840
515.30 - Comprehensive Planning - Operating Expenses	135,716										135,716
519.10 - Other General Government - Personnel Services	1,379,157										1,379,157
519.30 - Other General Government - Operating Expenses	654,141	4,618									658,759
519.60 - Other General Government - Capital Outlay		1,180,508									1,180,508
521.10 - Law Enforcement - Personnel Services	17,976,860										17,976,860
521.30 - Law Enforcement - Operating Expenses	3,010,001	12,833									3,022,834
521.60 - Law Enforcement - Capital Outlay	720,574	499,783									1,220,357
522.10 - Fire Control - Personnel Services		2,640,529									2,640,529
522.30 - Fire Control - Operating Expenses	35,179	1,473,049		-133							1,508,095
522.60 - Fire Control - Capital Outlay		752,160		901,739							1,653,899
522.70 - Fire Control - Debt Service		99,147									99,147
523.10 - Detention/Corrections - Personnel Services	9,018,152	25,172									9,043,324
523.30 - Detention/Corrections - Operating Expenses	2,187,192	184,938									2,372,130
523.60 - Detention/Corrections - Capital Outlay	175,366	483,957									659,323
523.70 - Detention/Corrections - Debt Service		2,542,127									2,542,127
524.10 - Protective Inspections - Personnel Services	484,062	602,600									1,086,662
524.30 - Protective Inspections - Operating Expenses	66,548	104,676									171,224
524.60 - Protective Inspections - Capital Outlay	2,967	108,967									111,934
525.10 - Emergency and Disaster Relief - Personnel Services	265,854	710,377									976,231
525.30 - Emergency and Disaster Relief - Operating Expenses	224,995	300,484									525,479
525.60 - Emergency and Disaster Relief - Capital Outlay	16,798	73,220									90,018
525.70 - Emergency and Disaster Relief - Debt Service		859,359									859,359
526.10 - Ambulance and Rescue Services - Personnel Services	5,797,728										5,797,728
526.30 - Ambulance and Rescue Services - Operating Expenses	941,308										941,308
526.60 - Ambulance and Rescue Services - Capital Outlay	52,406	323,636									376,042
527.30 - Medical Examiners - Operating Expenses	403,323										403,323
529.10 - Other Public Safety - Personnel Services	198,346	13,398									211,744
529.30 - Other Public Safety - Operating Expenses	91,437	391,628									483,065
534.10 - Garbage/Solid Waste - Personnel Services						1,178,708					1,178,708
534.30 - Garbage/Solid Waste - Operating Expenses						7,727,683					7,727,683
534.60 - Garbage/Solid Waste - Capital Outlay						8,381					8,381
535.30 - Sewer/Wastewater Services - Operating Expenses		1,601									1,601
535.60 - Sewer/Wastewater Services - Capital Outlay		6,603									6,603
535.70 - Sewer/Wastewater Services - Debt Service		808									808
537.10 - Conservation/Resource Management - Personnel Services	815,655										815,655
537.30 - Conservation/Resource Management - Operating Expenses	174,468	105,380									279,848
537.60 - Conservation/Resource Management - Capital Outlay		495,209									495,209
539.30 - Other Physical Environment - Operating Expenses	63,534					4,739,258					4,802,792

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.10 - Road/Street Facilities - Personnel Services		6,667,537									6,667,537
541.30 - Road/Street Facilities - Operating Expenses	72,154	9,287,695		8,595							9,368,444
541.60 - Road/Street Facilities - Capital Outlay		4,882,346		199,613							5,081,959
541.70 - Road/Street Facilities - Debt Service		3,217									3,217
549.10 - Other Transportation - Personnel Services		213,258									213,258
549.30 - Other Transportation - Operating Expenses		38,413									38,413
549.60 - Other Transportation - Capital Outlay		2,025									2,025
552.10 - Industry Development - Personnel Services	178,474	49,107									227,581
552.30 - Industry Development - Operating Expenses	1,147,003	628,306									1,775,309
553.10 - Veterans Services - Personnel Services	167,187										167,187
553.30 - Veterans Services - Operating Expenses	15,401										15,401
554.10 - Housing and Urban Development - Personnel Services		58,588									58,588
554.30 - Housing and Urban Development - Operating Expenses		846,921									846,921
559.60 - Other Economic Development - Capital Outlay		164									164
561.30 - Hospitals - Operating Expenses	33,303										33,303
562.30 - Health - Operating Expenses	251,474										251,474
562.60 - Health - Capital Outlay	1,485	30,451									31,936
563.30 - Mental Health - Operating Expenses	511,704										511,704
564.10 - Public Assistance - Personnel Services	365,402										365,402
564.30 - Public Assistance - Operating Expenses	1,837,932										1,837,932
569.10 - Other Human Services - Personnel Services	833,267	52,739									886,006
569.30 - Other Human Services - Operating Expenses	361,956	9,574									371,530
569.60 - Other Human Services - Capital Outlay	32,995										32,995
569.80 - Other Human Services - Grants and Aids	2,829,785	231,047									3,060,832
569.90 - Other Human Services - Other Uses	4,566										4,566
571.10 - Libraries - Personnel Services	677,873										677,873
571.30 - Libraries - Operating Expenses	148,017										148,017
571.60 - Libraries - Capital Outlay	160,176										160,176
572.10 - Parks/Recreation - Personnel Services	848,924										848,924
572.30 - Parks/Recreation - Operating Expenses	555,619	68,681									624,300
572.60 - Parks/Recreation - Capital Outlay		597,843									597,843
572.70 - Parks/Recreation - Debt Service		156,393									156,393
579.30 - Other Culture/Recreation - Operating Expenses	785										785
581.90 - Interfund Transfers Out - Other Uses	1,076,345	1,759,765				294,798					3,130,908
601.30 - Court Administration - Operating Expenses	15,048										15,048
602.30 - State Attorney Administration - Operating Expenses	17,363										17,363
603.30 - Public Defender Administration - Operating Expenses	5,371										5,371
604.10 - Clerk of Court Administration - Personnel Services		323,638									323,638
604.30 - Clerk of Court Administration - Operating Expenses		9,977									9,977
608.10 - Jury Management - Personnel Services		63,053									63,053
608.30 - Jury Management - Operating Expenses		12,617									12,617
614.10 - Clerk of Court - Personnel Services		266,962									266,962
614.30 - Clerk of Court - Operating Expenses		9,096									9,096
623.10 - Pre-Trial Release - Personnel Services	131,400										131,400
623.30 - Pre-Trial Release - Operating Expenses	1,592										1,592
634.10 - Clerk of Court - Personnel Services		61,191									61,191
634.30 - Clerk of Court - Operating Expenses		3,095									3,095
654.10 - Clerk of Court - Personnel Services		408,619									408,619
654.30 - Clerk of Court - Operating Expenses		18,088									18,088

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.90 - Clerk of Court - Other Uses		8,958									8,958
663.10 - Pro Se Services - Personnel Services	106,514										106,514
663.30 - Pro Se Services - Operating Expenses	2,483										2,483
674.10 - Clerk of Court - Personnel Services		205,980									205,980
674.30 - Clerk of Court - Operating Expenses		1,773									1,773
685.30 - Guardian ad Litem - Operating Expenses	2,332										2,332
694.10 - Clerk of Court - Personnel Services		149,854									149,854
694.30 - Clerk of Court - Operating Expenses		3,990									3,990
711.10 - Courthouse Security - Personnel Services	1,198,299										1,198,299
711.30 - Courthouse Security - Operating Expenses	9,647										9,647
712.10 - Courthouse Facilities - Personnel Services		91,823									91,823
712.30 - Courthouse Facilities - Operating Expenses	188,487	115,467									303,954
712.60 - Courthouse Facilities - Capital Outlay		3,677									3,677
713.10 - Information Systems - Personnel Services		279,515									279,515
713.30 - Information Systems - Operating Expenses		226,380									226,380
713.60 - Information Systems - Capital Outlay		34,474									34,474
714.10 - Public Law Library - Personnel Services	66,846										66,846
714.30 - Public Law Library - Operating Expenses	850										850
714.60 - Public Law Library - Capital Outlay	54,012										54,012
715.30 - Legal Aid - Operating Expenses		50,678									50,678
719.10 - Other Operating Court Costs - Personnel Services		46,109									46,109
719.30 - Other Operating Court Costs - Operating Expenses		5,887									5,887
724.10 - Clerk of Court - Personnel Services		122,329									122,329
724.30 - Clerk of Court - Operating Expenses		5,208									5,208
744.10 - Clerk of Court - Personnel Services		61,893									61,893
744.30 - Clerk of Court - Operating Expenses		685									685
764.10 - Clerk of Court - Personnel Services		280,411									280,411
764.30 - Clerk of Court - Operating Expenses		2,928									2,928
Grand Total	73,773,659	43,268,836		1,109,814		13,948,828	17,909,562				150,010,699

Data Element Worksheet Report for FYE: 2020, Highlands

Affiliates Report for FYE 2020

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		\$9,381,233	\$59,851,639	\$280,000,000
Special District - Highlands County Hospital District		\$600,600	\$426,080	\$0
Special District - Highlands County Industrial Development Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$0	\$0	\$0
Special District - Sebring Regional Airport and Industrial Park CRA		\$399,568	\$199,057	\$0