

### Unit Information

Unit Type: County

Year: 2015

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. Peter Nikolakakis

Title: Director of Accounting

Phone: (863) 763-6553

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

Address:

312 Northwest 3rd Street  
Okeechobee, FL 34972

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/13/2016

Audit Received Date: 6/10/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$845,860

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/25/2016

Auditor Name: CliftonLarsonAllen LLP

Address:

435 South Commerce Avenue  
Sebring, FL 33870

### Certification

#### Chief Financial Officer

Name: Sharon Robertson

Title: Clerk of Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Frank Irby

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 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	12,658,487		521,085								13,179,572
312100 - Local Option Taxes		237,022									237,022
312300 - County Ninth-Cent Voted Fuel Tax		272,137									272,137
312410 - First Local Option Fuel Tax		1,535,093		982,945							2,518,038
312600 - Discretionary Sales Surtaxes	3,427,250	656,904		984,965							5,069,119
315000 - Communications Service Tax (Chapter 202)	100,191										100,191
319000 - Other General Taxes		4,183,286									4,183,286
322000 - Building Permits		421,025									421,025
323700 - Franchise Fee - Solid Waste	366,002										366,002
325200 - Special Assessments - Charges for Public Services		2,480,166									2,480,166
329000 - Other Permits, Fees & Special Assessments	50,229	51,114									101,343
331100 - Federal Grant - General Government	4,823										4,823
331200 - Federal Grant - Public Safety	266,139	14,172									280,311
331390 - Federal Grant - Other Physical Environment	5,107	469,156									474,263
331610 - Federal Grant - Health or Hospitals	30,185										30,185
331650 - Federal Grant - Child Support Reimbursement		67,192									67,192
331690 - Federal Grant - Other Human Services	223,254	235,161									458,415
331700 - Federal Grant - Culture/Recreation	141,019										141,019
334200 - State Grant - Public Safety		130,614									130,614
334340 - State Grant - Garbage/Solid Waste		42,310									42,310
334410 - State Grant - Airport Development				61,595							61,595
334490 - State Grant - Other Transportation		64,326									64,326
334690 - State Grant - Other Human Services	204,597										204,597
334700 - State Grant - Culture/Recreation		350,000									350,000
334890 - State Grant - Other Court-Related		380,245									380,245
334900 - State Grant - Other		148,734									148,734
335120 - State Revenue Sharing - Proceeds	939,952										939,952
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,541										22,541
335140 - State Revenue Sharing - Mobile Home Licenses	11,453										11,453
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	6,324										6,324
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	2,100,127										2,100,127
335190 - State Revenue Sharing - Other General Government	1,220,497										1,220,497
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		9,792									9,792
335490 - State Revenue Sharing - Other Transportation		1,746,254									1,746,254
335900 - State Revenue Sharing - Other	223,250										223,250
336000 - State Payments In Lieu of Taxes	11,297										11,297
337200 - Local Government Unit Grant - Public Safety	9,500										9,500
341100 - Service Charge - Recording Fees	114,399	905									115,304
341150 - Public Records Modernization Trust Fund		94,805									94,805
341200 - Internal Service Fund Fees and Charges		869									869
341510 - Fees remitted to County from Tax Collector	448,967	9,203									458,170
341520 - Fees remitted to County from Sheriff	229,533	212,888									442,421
341560 - Fees remitted to County from Property Appraiser	45,090	8,069									53,159
341900 - Other General Government Charges and Fees	45,248	50,442									95,690

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342400 - Service Charge - Emergency Management Service Fees/Charges		146,153									146,153
342600 - Service Charge - Ambulance Fees		1,022,910									1,022,910
342900 - Service Charge - Other Public Safety Charges and Fees		10,454									10,454
343400 - Service Charge - Garbage/Solid Waste		236,199									236,199
343800 - Service Charge - Cemetery		120,125									120,125
345900 - Service Charge - Other Economic Environment Charges		64,294									64,294
346400 - Service Charge - Animal Control and Shelter Fees		84,689									84,689
346900 - Service Charge - Other Human Services Charges	7,885	237,383									245,268
347200 - Service Charge - Parks and Recreation	361,953					112,077					474,030
347900 - Service Charge - Other Culture/Recreation Charges	27,910										27,910
348120 - County Court Criminal - Service Charges		4,928									4,928
348220 - Circuit Court Criminal - Service Charges		13,625									13,625
348310 - County Court Civil - Filing Fees		93,334									93,334
348320 - County Court Civil - Service Charges		63,544									63,544
348410 - Circuit Court Civil - Filing Fees		150,141									150,141
348420 - Circuit Court Civil - Service Charges		13,391									13,391
348520 - Traffic Court - Service Charges		150,488									150,488
348530 - Traffic Court - Court Costs		91,836									91,836
348710 - Probate Court - Filing Fees		28,720									28,720
348720 - Probate Court - Service Charges		2,610									2,610
351100 - Judgments and Fines - As Decided by County Court Criminal	39,153	179,589									218,742
352000 - Fines - Library	17,606										17,606
354000 - Fines - Local Ordinance Violation		14,115									14,115
359000 - Other Judgments, Fines and Forfeits	41,850	166,180									208,030
361100 - Interest	45,257	107,913	1,232	33,546		157					188,105
362000 - Rents and Royalties	184,797	164,811									349,608
366000 - Contributions and Donations from Private Sources	20,919	500									21,419
369900 - Other Miscellaneous Revenues	1,363,313	1,435,072		10,309		2,016					2,810,710
381000 - Inter-Fund Group Transfers In	376,032	287,446									663,478
Grand Total	25,392,136	18,762,334	522,317	2,073,360		114,250					46,864,397

## 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	250,468										250,468
511.30 - Legislative - Operating Expenses	547,333										547,333
511.60 - Legislative - Capital Outlay	1,897			141,606							143,503
511.80 - Legislative - Grants and Aids	9,748										9,748
512.10 - Executive - Personnel Services	529,559										529,559
512.30 - Executive - Operating Expenses	85,500										85,500
513.10 - Financial and Administrative - Personnel Services	2,450,906	135									2,451,041
513.30 - Financial and Administrative - Operating Expenses	918,552	24,035									942,587



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.60 - Financial and Administrative - Capital Outlay	84,919										84,919
514.10 - Legal Counsel - Personnel Services	3,697										3,697
514.30 - Legal Counsel - Operating Expenses	153,217										153,217
514.60 - Legal Counsel - Capital Outlay	1,591										1,591
515.10 - Comprehensive Planning - Personnel Services		251,430									251,430
515.30 - Comprehensive Planning - Operating Expenses	9,940	104,317									114,257
517.70 - Debt Service Payments - Debt Service			493,533								493,533
519.10 - Other General Government - Personnel Services	138,746	124,884		150,705							414,335
519.30 - Other General Government - Operating Expenses	784,966	66,278		126,538		32,721					1,010,503
519.60 - Other General Government - Capital Outlay		4,411		437,766							442,177
519.80 - Other General Government - Grants and Aids	173,000										173,000
521.10 - Law Enforcement - Personnel Services	6,377,295										6,377,295
521.30 - Law Enforcement - Operating Expenses	1,421,045			48,369							1,469,414
521.60 - Law Enforcement - Capital Outlay	377,168										377,168
521.70 - Law Enforcement - Debt Service											0
522.10 - Fire Control - Personnel Services		1,753,166									1,753,166
522.30 - Fire Control - Operating Expenses		556,077									556,077
522.60 - Fire Control - Capital Outlay		460,863									460,863
522.70 - Fire Control - Debt Service		101,823									101,823
523.10 - Detention/Corrections - Personnel Services	3,572,057	80,616									3,652,673
523.30 - Detention/Corrections - Operating Expenses	1,337,179	276,535									1,613,714
523.60 - Detention/Corrections - Capital Outlay	22,100	39,776									61,876
524.10 - Protective Inspections - Personnel Services		154,979									154,979
524.30 - Protective Inspections - Operating Expenses		516,308									516,308
525.10 - Emergency and Disaster Relief - Personnel Services	91,389										91,389
525.30 - Emergency and Disaster Relief - Operating Expenses	76,637										76,637
526.10 - Ambulance and Rescue Services - Personnel Services		1,418,717									1,418,717
526.30 - Ambulance and Rescue Services - Operating Expenses		641,596									641,596
526.60 - Ambulance and Rescue Services - Capital Outlay		467,106									467,106
526.70 - Ambulance and Rescue Services - Debt Service		89,215									89,215
527.30 - Medical Examiners - Operating Expenses	86,165										86,165
529.10 - Other Public Safety - Personnel Services	289,265	20,348									309,613
529.30 - Other Public Safety - Operating Expenses	96,062	115,565									211,627
529.60 - Other Public Safety - Capital Outlay	16,999	30,734									47,733
533.30 - Water Utility Services - Operating Expenses	3,668										3,668
534.10 - Garbage/Solid Waste - Personnel Services		63,135									63,135
534.30 - Garbage/Solid Waste - Operating Expenses		2,620,463									2,620,463
537.10 - Conservation/Resource Management - Personnel Services	115,644										115,644
537.30 - Conservation/Resource Management - Operating Expenses	36,053										36,053
537.60 - Conservation/Resource Management - Capital Outlay	2,899										2,899
537.80 - Conservation/Resource Management - Grants and Aids	44,100										44,100
541.10 - Road/Street Facilities - Personnel Services		975,557									975,557
541.30 - Road/Street Facilities - Operating Expenses		3,215,571		80,851							3,296,422
541.60 - Road/Street Facilities - Capital Outlay		716,433									716,433
541.70 - Road/Street Facilities - Debt Service		8,906									8,906
542.10 - Airports - Personnel Services		45,068									45,068
542.30 - Airports - Operating Expenses		162,692									162,692
542.60 - Airports - Capital Outlay				76,993							76,993



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
549.30 - Other Transportation - Operating Expenses		46,268									46,268
552.10 - Industry Development - Personnel Services		27,130									27,130
552.30 - Industry Development - Operating Expenses		260,554									260,554
552.80 - Industry Development - Grants and Aids		9,100									9,100
553.10 - Veterans Services - Personnel Services	70,683										70,683
554.10 - Housing and Urban Development - Personnel Services		19,075									19,075
554.30 - Housing and Urban Development - Operating Expenses		1,276,705									1,276,705
554.60 - Housing and Urban Development - Capital Outlay		163,004									163,004
562.10 - Health - Personnel Services		187,537									187,537
562.30 - Health - Operating Expenses		120,197									120,197
562.60 - Health - Capital Outlay				3,875							3,875
563.80 - Mental Health - Grants and Aids	46,410										46,410
564.30 - Public Assistance - Operating Expenses	600,902										600,902
569.10 - Other Human Services - Personnel Services	401,805										401,805
569.30 - Other Human Services - Operating Expenses	515,802										515,802
569.60 - Other Human Services - Capital Outlay				4,621							4,621
571.10 - Libraries - Personnel Services	291,349										291,349
571.30 - Libraries - Operating Expenses	87,900	29,113									117,013
572.10 - Parks/Recreation - Personnel Services	407,890										407,890
572.30 - Parks/Recreation - Operating Expenses	479,899					108,042					587,941
572.60 - Parks/Recreation - Capital Outlay	7,300			304,193							311,493
574.30 - Special Events - Operating Expenses	23,753										23,753
575.30 - Special Facilities - Operating Expenses		995									995
581.90 - Interfund Transfers Out - Other Uses	255,361	408,117									663,478
586.90 - Transfer Out from Constitutional Fee Officers - Other Uses		234,542									234,542
601.30 - Court Administration - Operating Expenses	33,035										33,035
602.30 - State Attorney Administration - Operating Expenses	21,203										21,203
603.30 - Public Defender Administration - Operating Expenses	3,662										3,662
604.10 - Clerk of Court Administration - Personnel Services		45,259									45,259
604.30 - Clerk of Court Administration - Operating Expenses		16,418									16,418
608.30 - Jury Management - Operating Expenses		19,490									19,490
614.10 - Clerk of Court - Personnel Services		319,063									319,063
614.30 - Clerk of Court - Operating Expenses		5,372									5,372
634.10 - Clerk of Court - Personnel Services		264,416									264,416
634.30 - Clerk of Court - Operating Expenses		3,679									3,679
654.10 - Clerk of Court - Personnel Services		160,658									160,658
654.30 - Clerk of Court - Operating Expenses		6,700									6,700
671.30 - Court Administration - Operating Expenses		12,360									12,360
674.10 - Clerk of Court - Personnel Services		38,494									38,494
674.30 - Clerk of Court - Operating Expenses		1,765									1,765
685.60 - Guardian ad Litem - Capital Outlay		4,697									4,697
694.10 - Clerk of Court - Personnel Services		46,959									46,959
694.30 - Clerk of Court - Operating Expenses		1,325									1,325
711.10 - Courthouse Security - Personnel Services	696,716										696,716
711.30 - Courthouse Security - Operating Expenses	33,358										33,358
712.30 - Courthouse Facilities - Operating Expenses		5,600									5,600
712.60 - Courthouse Facilities - Capital Outlay		46,760									46,760
715.30 - Legal Aid - Operating Expenses		10,900									10,900
719.30 - Other Operating Court Costs - Operating Expenses		39,630									39,630





Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.30 - Clerk of Court - Operating Expenses			3,451									3,451
764.10 - Clerk of Court - Personnel Services			84,633									84,633
764.30 - Clerk of Court - Operating Expenses			4,830									4,830
	Grand Total	24,086,792	19,031,535	493,533	1,375,517		140,763					45,128,140

Data Element Worksheet Report for FYE: 2015, Okeechobee

Affiliates Report for FYE 2015

