

Unit Information

Unit Type: County

Year: 2018

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. Panagiotis 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: 6/17/2019

Audit Received Date: 6/18/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$1,062,786

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/2/2019

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US HIGHWAY 27 S, Sebring FL 33870

Certification

Chief Financial Officer

Name: Sharon Robertson

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: Terry W. Burroughs

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?

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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	13,571,661										13,571,661
312100 - Local Option Taxes		359,150									359,150
312300 - County Ninth-Cent Voted Fuel Tax		289,095									289,095
312410 - First Local Option Fuel Tax		1,605,325		1,004,800							2,610,125
312600 - Discretionary Sales Surtaxes	4,972,355	1,050,677				80,193					6,103,225
315000 - Communications Service Tax (Chapter 202)	96,330										96,330
319000 - Other General Taxes		7,395,896									7,395,896
322000 - Building Permits		738,376									738,376
323700 - Franchise Fee - Solid Waste	435,934										435,934
325200 - Special Assessments - Charges for Public Services		3,672									3,672
329000 - Other Permits, Fees & Special Assessments	47,094	45,743									92,837
331100 - Federal Grant - General Government	87,828	115,115									202,943
331200 - Federal Grant - Public Safety	141,350	1,081									142,431
331390 - Federal Grant - Other Physical Environment											0
331410 - Federal Grant - Airport Development											0
331610 - Federal Grant - Health or Hospitals	22,971										22,971
331650 - Federal Grant - Child Support Reimbursement		128,369									128,369
331690 - Federal Grant - Other Human Services	217,657										217,657
331700 - Federal Grant - Culture/Recreation	131,577										131,577
334100 - State Grant - General Government				12,900							12,900
334200 - State Grant - Public Safety		91,463									91,463
334340 - State Grant - Garbage/Solid Waste		47,454									47,454
334360 - State Grant - Stormwater Management		2,461									2,461
334390 - State Grant - Other Physical Environment											0
334410 - State Grant - Airport Development											0
334490 - State Grant - Other Transportation											0
334690 - State Grant - Other Human Services	244,238	32,468									276,706
334700 - State Grant - Culture/Recreation				22,440							22,440
334890 - State Grant - Other Court-Related											0
334900 - State Grant - Other		288,126									288,126
335120 - State Revenue Sharing - Proceeds	1,058,819										1,058,819
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,591										18,591
335140 - State Revenue Sharing - Mobile Home Licenses	18,350										18,350
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,324										7,324
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	2,412,767										2,412,767
335190 - State Revenue Sharing - Other General Government	665,331	3,598									668,929
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		14,524									14,524
335220 - State Revenue Sharing - Enhanced 911 Fee		154,914									154,914
335420 - State Revenue Sharing - Mass Transit		35,303									35,303
335490 - State Revenue Sharing - Other Transportation		1,886,242									1,886,242
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes	11,297										11,297
337200 - Local Government Unit Grant - Public Safety	7,000										7,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	191,706	686									192,392
341150 - Public Records Modernization Trust Fund		75,607									75,607
341200 - Internal Service Fund Fees and Charges		8,502									8,502
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff	266,994										266,994
341560 - Fees remitted to County from Property Appraiser											0
341800 - County Officer Commission and Fees	644,792	16,101									660,893
341900 - Other General Government Charges and Fees	87,215	83,361									170,576
342300 - Service Charge - Housing for Prisoners		274,306									274,306
342400 - Service Charge - Emergency Management Service Fees/Charges		92,246									92,246
342500 - Service Charge - Protective Inspection Fees		13,828									13,828
342600 - Service Charge - Ambulance Fees		1,248,300									1,248,300
342900 - Service Charge - Other Public Safety Charges and Fees		107									107
343400 - Service Charge - Garbage/Solid Waste		22,931									22,931
343800 - Service Charge - Cemetery		96,760									96,760
345900 - Service Charge - Other Economic Environment Charges		117,575									117,575
346400 - Service Charge - Animal Control and Shelter Fees		70,294									70,294
346900 - Service Charge - Other Human Services Charges	13,634										13,634
347200 - Service Charge - Parks and Recreation	366,804					50,592					417,396
347900 - Service Charge - Other Culture/Recreation Charges											0
348120 - County Court Criminal - Service Charges		4,328									4,328
348220 - Circuit Court Criminal - Service Charges		12,351									12,351
348310 - County Court Civil - Filing Fees		120,521									120,521
348320 - County Court Civil - Service Charges		21,172									21,172
348410 - Circuit Court Civil - Filing Fees		106,706									106,706
348420 - Circuit Court Civil - Service Charges		6,814									6,814
348520 - Traffic Court - Service Charges		80,573									80,573
348530 - Traffic Court - Court Costs		77,839									77,839
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348710 - Probate Court - Filing Fees		34,039									34,039
348720 - Probate Court - Service Charges		2,025									2,025
348850 - State Reimbursement		378,956									378,956
348990 - Other Court Collections Transferred to BOCC	528										528
351100 - Judgments and Fines - As Decided by County Court Criminal	31,983	286,516									318,499
352000 - Fines - Library	13,497										13,497
354000 - Fines - Local Ordinance Violation		24,688									24,688
359000 - Other Judgments, Fines and Forfeits	58,740	287,323									346,063
361100 - Interest	190,012	524,215		197,203		966					912,396
361300 - Net Increase (Decrease) in Fair Value of Investments	7,702	21,486		6,493							35,681
362000 - Rents and Royalties	188,605	197,404									386,009
364000 - Disposition of Fixed Assets											0
366000 - Contributions and Donations from Private Sources	30,077	20,708									50,785
369900 - Other Miscellaneous Revenues	1,734,033	1,471,435		1,000,000		93					4,205,561
381000 - Inter-Fund Group Transfers In	1,095,393	120,132									1,215,525
383000 - Installment Purchases & Capital Lease Proceeds	1,038,318										1,038,318
389800 - Proprietary - Capital Contributions from Private Source											0
Grand Total	30,351,757	20,208,887		2,243,836		131,844					52,936,324

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	332,342										332,342
511.30 - Legislative - Operating Expenses	845,154			57,222							902,376
511.60 - Legislative - Capital Outlay				303,540							303,540
511.80 - Legislative - Grants and Aids	10,172										10,172
512.10 - Executive - Personnel Services	466,369										466,369
512.30 - Executive - Operating Expenses	108,912										108,912
513.10 - Financial and Administrative - Personnel Services	3,031,901	150									3,032,051
513.30 - Financial and Administrative - Operating Expenses	1,103,367	2,178									1,105,545
513.60 - Financial and Administrative - Capital Outlay	23,561										23,561
513.80 - Financial and Administrative - Grants and Aids	10,521										10,521
514.10 - Legal Counsel - Personnel Services											0
514.30 - Legal Counsel - Operating Expenses	167,527										167,527
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services		334,521									334,521
515.30 - Comprehensive Planning - Operating Expenses	12,242	97,637									109,879
516.10 - Non-Court Information Systems - Personnel Services	216,131										216,131
516.30 - Non-Court Information Systems - Operating Expenses	299,314										299,314
516.60 - Non-Court Information Systems - Capital Outlay	385,090										385,090
516.70 - Non-Court Information Systems - Debt Service	153,168										153,168
517.70 - Debt Service Payments - Debt Service											0
519.10 - Other General Government - Personnel Services	634,693	142,035		211,439							988,167
519.30 - Other General Government - Operating Expenses	985,734	56,084		125,318		23,118					1,190,254
519.60 - Other General Government - Capital Outlay	148,744	20,164		43,213							212,121
519.80 - Other General Government - Grants and Aids	210,000										210,000
521.10 - Law Enforcement - Personnel Services	7,167,773										7,167,773
521.30 - Law Enforcement - Operating Expenses	1,776,873	7,210		1,800							1,785,883
521.60 - Law Enforcement - Capital Outlay	1,016,612										1,016,612
521.70 - Law Enforcement - Debt Service	152,765										152,765
522.10 - Fire Control - Personnel Services		2,557,848									2,557,848
522.30 - Fire Control - Operating Expenses		727,315		13,005							740,320
522.60 - Fire Control - Capital Outlay		198,696		3,360							202,056
522.70 - Fire Control - Debt Service		85,565									85,565
523.10 - Detention/Corrections - Personnel Services	4,008,936	98,484									4,107,420
523.30 - Detention/Corrections - Operating Expenses	1,615,204	97,170									1,712,374
523.60 - Detention/Corrections - Capital Outlay	74,744	20,482									95,226
524.10 - Protective Inspections - Personnel Services		247,271									247,271
524.30 - Protective Inspections - Operating Expenses		807,584									807,584
524.60 - Protective Inspections - Capital Outlay		8,230									8,230
525.10 - Emergency and Disaster Relief - Personnel Services	101,705										101,705
525.30 - Emergency and Disaster Relief - Operating Expenses	88,714										88,714
525.80 - Emergency and Disaster Relief - Grants and Aids		2,054,088									2,054,088
526.10 - Ambulance and Rescue Services - Personnel Services		2,035,205									2,035,205

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.30 - Ambulance and Rescue Services - Operating Expenses		653,297									653,297
526.60 - Ambulance and Rescue Services - Capital Outlay		78,608									78,608
526.70 - Ambulance and Rescue Services - Debt Service		74,970									74,970
527.30 - Medical Examiners - Operating Expenses	119,781										119,781
529.10 - Other Public Safety - Personnel Services	453,799	19,082									472,881
529.30 - Other Public Safety - Operating Expenses	55,917	201,167									257,084
529.60 - Other Public Safety - Capital Outlay	17,000	104,813									121,813
529.80 - Other Public Safety - Grants and Aids		1,428									1,428
534.10 - Garbage/Solid Waste - Personnel Services		73,855									73,855
534.30 - Garbage/Solid Waste - Operating Expenses		2,742,532									2,742,532
534.80 - Garbage/Solid Waste - Grants and Aids		49,144									49,144
537.10 - Conservation/Resource Management - Personnel Services	156,608										156,608
537.30 - Conservation/Resource Management - Operating Expenses	38,336										38,336
537.60 - Conservation/Resource Management - Capital Outlay	35,870										35,870
537.80 - Conservation/Resource Management - Grants and Aids	43,000										43,000
541.10 - Road/Street Facilities - Personnel Services		1,252,715									1,252,715
541.30 - Road/Street Facilities - Operating Expenses		3,247,020		372,926							3,619,946
541.60 - Road/Street Facilities - Capital Outlay		666,331		2,541,236							3,207,567
541.70 - Road/Street Facilities - Debt Service											0
542.10 - Airports - Personnel Services		77,498									77,498
542.30 - Airports - Operating Expenses		371,156									371,156
542.60 - Airports - Capital Outlay		14,702		47,496							62,198
549.30 - Other Transportation - Operating Expenses		47,641									47,641
552.10 - Industry Development - Personnel Services		51,538									51,538
552.30 - Industry Development - Operating Expenses		201,598									201,598
552.80 - Industry Development - Grants and Aids		40,000									40,000
553.10 - Veterans Services - Personnel Services	68,136										68,136
553.30 - Veterans Services - Operating Expenses	5,585										5,585
554.10 - Housing and Urban Development - Personnel Services		7,862									7,862
554.30 - Housing and Urban Development - Operating Expenses		173,758									173,758
554.60 - Housing and Urban Development - Capital Outlay		637,892									637,892
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	347,694	26,446									374,140
562.30 - Health - Operating Expenses	119,695	56,751									176,446
562.60 - Health - Capital Outlay	4,617			2,122							6,739
563.10 - Mental Health - Personnel Services	39,326										39,326
563.30 - Mental Health - Operating Expenses	2,950										2,950
563.80 - Mental Health - Grants and Aids	50,700										50,700
564.30 - Public Assistance - Operating Expenses	765,195										765,195
569.10 - Other Human Services - Personnel Services	469,666										469,666
569.30 - Other Human Services - Operating Expenses	559,230										559,230
569.60 - Other Human Services - Capital Outlay											0
571.10 - Libraries - Personnel Services	301,127										301,127
571.30 - Libraries - Operating Expenses	122,809	30,443									153,252
572.10 - Parks/Recreation - Personnel Services	581,712										581,712
572.30 - Parks/Recreation - Operating Expenses	721,684			3,950		94,699					820,333
572.60 - Parks/Recreation - Capital Outlay	182,986			218,643							401,629
572.90 - Parks/Recreation - Other Uses											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
574.30 - Special Events - Operating Expenses											0
575.30 - Special Facilities - Operating Expenses		1,996									1,996
575.60 - Special Facilities - Capital Outlay		7,306									7,306
581.30 - Interfund Transfers Out - Operating Expenses											0
581.90 - Interfund Transfers Out - Other Uses	8,300	1,207,225									1,215,525
586.90 - Transfer Out from Constitutional Fee Officers - Other Uses		259,533									259,533
601.30 - Court Administration - Operating Expenses	17,814										17,814
601.80 - Court Administration - Grants and Aids	22,994										22,994
602.30 - State Attorney Administration - Operating Expenses											0
602.80 - State Attorney Administration - Grants and Aids	50,134										50,134
603.30 - Public Defender Administration - Operating Expenses	560										560
603.80 - Public Defender Administration - Grants and Aids	20,932										20,932
604.10 - Clerk of Court Administration - Personnel Services		47,741									47,741
604.30 - Clerk of Court Administration - Operating Expenses	298	18,426									18,724
608.10 - Jury Management - Personnel Services		5,595									5,595
608.30 - Jury Management - Operating Expenses		71,781									71,781
614.10 - Clerk of Court - Personnel Services		375,144									375,144
614.30 - Clerk of Court - Operating Expenses		5,982									5,982
624.80 - Community Service Programs - Grants and Aids		12,000									12,000
634.10 - Clerk of Court - Personnel Services		331,944									331,944
634.30 - Clerk of Court - Operating Expenses		4,114									4,114
654.10 - Clerk of Court - Personnel Services		140,948									140,948
654.30 - Clerk of Court - Operating Expenses		6,617									6,617
671.30 - Court Administration - Operating Expenses		10,989									10,989
674.10 - Clerk of Court - Personnel Services		55,264									55,264
674.30 - Clerk of Court - Operating Expenses		2,932									2,932
685.60 - Guardian ad Litem - Capital Outlay											0
694.10 - Clerk of Court - Personnel Services		44,824									44,824
694.30 - Clerk of Court - Operating Expenses		1,953									1,953
711.10 - Courthouse Security - Personnel Services	905,957										905,957
711.30 - Courthouse Security - Operating Expenses	33,299										33,299
711.60 - Courthouse Security - Capital Outlay	2,878	5,209									8,087
712.30 - Courthouse Facilities - Operating Expenses		10,130									10,130
712.60 - Courthouse Facilities - Capital Outlay		19,744									19,744
715.30 - Legal Aid - Operating Expenses		10,900									10,900
719.30 - Other Operating Court Costs - Operating Expenses		92,174									92,174
741.10 - Court Administration - Personnel Services											0
744.10 - Clerk of Court - Personnel Services											0
744.30 - Clerk of Court - Operating Expenses		3,723									3,723
764.10 - Clerk of Court - Personnel Services		73,009									73,009
764.30 - Clerk of Court - Operating Expenses		3,679									3,679
Grand Total	31,474,857	23,331,046		3,945,270		117,817					58,868,990

Data Element Worksheet Report for FYE: 2018, Okeechobee

