

Unit Information

Unit Type: County

Year: 2012

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: 3/18/2013

Audit Received Date: 3/19/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$19,160,030

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/1/2013

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: Jack Richie

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 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	32,423,039										32,423,039
312100 - Local Option Taxes		305,526									305,526
312300 - County Ninth-Cent Voted Fuel Tax		545,832									545,832
312410 - First Local Option Fuel Tax		4,126,545									4,126,545
312420 - Second Local Option Fuel Tax		598									598
312600 - Discretionary Sales Surtaxes		7,413,355									7,413,355
315000 - Communications Service Tax (Chapter 202)	634,868	94,883									729,751
322000 - Building Permits		402,919									402,919
325200 - Special Assessments - Charges for Public Services		2,004,101				4,467,859					6,471,960
329000 - Other Permits, Fees & Special Assessments	17,179	68,906									86,085
331200 - Federal Grant - Public Safety	265,324										265,324
331390 - Federal Grant - Other Physical Environment	32,490										32,490
331490 - Federal Grant - Other Transportation		-5									-5
331500 - Federal Grant - Economic Environment	191,808	817,053									1,008,861
331690 - Federal Grant - Other Human Services	20,868	45,230									66,098
333000 - Federal Payments In Lieu Of Taxes	17,634										17,634
334100 - State Grant - General Government	6,179									83,164	89,343
334200 - State Grant - Public Safety	399,144	296,207									695,351
334340 - State Grant - Garbage/Solid Waste	228,917					70,588					299,505
334390 - State Grant - Other Physical Environment	243,990					16,500					260,490
334490 - State Grant - Other Transportation	82,537	3,014,885									3,097,422
334500 - State Grant - Economic Environment	26,083	244,434									270,517
334690 - State Grant - Other Human Services	171,170										171,170
334700 - State Grant - Culture/Recreation	294,188	69,706									363,894
334890 - State Grant - Other Court-Related	4,584										4,584
334900 - State Grant - Other		52,877									52,877
335120 - State Revenue Sharing - Proceeds	1,918,860										1,918,860
335130 - State Revenue Sharing - Insurance Agents County Licenses	26,714										26,714
335140 - State Revenue Sharing - Mobile Home Licenses	224,953										224,953
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	30,573										30,573
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	4,134,260										4,134,260
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	3,960										3,960
335490 - State Revenue Sharing - Other Transportation	49	2,391,247									2,391,296
335690 - State Revenue Sharing - Other Human Services	23,675										23,675
335700 - State Revenue Sharing - Culture/Recreation		36,540									36,540
335800 - State Revenue Sharing - Clerk Allotment from JAC		1,838,581									1,838,581
335900 - State Revenue Sharing - Other	3,259,051										3,259,051
336000 - State Payments In Lieu of Taxes	45,341										45,341
337100 - Local Government Unit Grant - General Government	31,508										31,508
337200 - Local Government Unit Grant - Public Safety	230,138										230,138
337300 - Local Government Unit Grant - Physical Environment						3,287					3,287
337400 - Local Government Unit Grant - Transportation		371,989									371,989
337700 - Local Government Unit Grant - Culture/Recreation	224,233										224,233

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
338000 - Shared Revenue From Other Local Units		770,552									770,552
341100 - Service Charge - Recording Fees	298,467	255,596									554,063
341510 - Fees remitted to County from Tax Collector	1,124,512										1,124,512
341520 - Fees remitted to County from Sheriff	366,330										366,330
341530 - Fees remitted to County from Clerk of Circuit Court	1,781										1,781
341550 - Fees remitted to County from Supervisor of Elections	5,598										5,598
341560 - Fees remitted to County from Property Appraiser	87,512										87,512
341900 - Other General Government Charges and Fees	57,053										57,053
342400 - Service Charge - Emergency Management Service Fees/Charges		421,294									421,294
342500 - Service Charge - Protective Inspection Fees		4,830									4,830
342600 - Service Charge - Ambulance Fees	3,660,076										3,660,076
342900 - Service Charge - Other Public Safety Charges and Fees	85,189	62,608									147,797
343300 - Service Charge - Water Utility						338,354					338,354
343400 - Service Charge - Garbage/Solid Waste						3,382,966					3,382,966
343500 - Service Charge - Sewer/Wastewater Utility						139,878					139,878
343600 - Service Charge - Water/Sewer Combination Utility						20,210					20,210
343700 - Service Charge - Conservation and Resource Management		7,345									7,345
343900 - Service Charge - Other Physical Environment Charges						493,152					493,152
344900 - Service Charge - Other Transportation Charges		43,875									43,875
346400 - Service Charge - Animal Control and Shelter Fees	41,640										41,640
347500 - Service Charge - Special Recreation Facilities	78,938										78,938
348850 - State Reimbursement		169,669									169,669
348922 - Legal Aid		23,265									23,265
348923 - Law Library		23,265									23,265
348924 - Juvenile Alternative Programs		23,265									23,265
348930 - State Court Facility Surcharge (\$30)		242,659									242,659
348931 - Traffic Surcharge		73,578									73,578
348932 - Domestic Violence Surcharge		6,565									6,565
348990 - Other Court Collections Transferred to BOCC		73,284									73,284
349000 - Other Charges for Services	25,735	124,046				2,310,619					2,460,400
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		44,367									44,367
351800 - 10% of Fines to Public Records Modernization Trust Fund		111,228									111,228
352000 - Fines - Library	43,988										43,988
354000 - Fines - Local Ordinance Violation	56,331										56,331
361100 - Interest	57,112	104,300				38,339	33,948				233,699
361300 - Net Increase (Decrease) in Fair Value of Investments	122,175									435	122,610
361400 - Gain (Loss) on Sale of Investments	171,748	242,529									414,277
362000 - Rents and Royalties	120,044	31,712				3,690					155,446
364000 - Disposition of Fixed Assets	13,753	3				-18,006					-4,250
365000 - Sale of Surplus Materials and Scrap		38,972				274,025					312,997
366000 - Contributions and Donations from Private Sources	7,603	7,535									15,138
369300 - Settlements	118	3,627									3,745
369900 - Other Miscellaneous Revenues	906,088	2,284,169				191,887	2,265,356			240,785	5,888,285
381000 - Inter-Fund Group Transfers In	2,739,535	841,363									3,580,898
384000 - Debt Proceeds		210,000									210,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
389100 - Proprietary - Interest						11,250					11,250
Grand Total	55,284,643	30,610,160				11,744,598	2,299,304			324,384	100,263,089

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	309,437										309,437
511.30 - Legislative - Operating Expenses	4,332										4,332
512.10 - Executive - Personnel Services	459,918										459,918
512.30 - Executive - Operating Expenses	17,808										17,808
513.10 - Financial and Administrative - Personnel Services	3,125,344						826,890				3,952,234
513.30 - Financial and Administrative - Operating Expenses	6,863,428	9,687									6,873,115
513.60 - Financial and Administrative - Capital Outlay	157,343	86,247									243,590
514.30 - Legal Counsel - Operating Expenses	349,891										349,891
515.10 - Comprehensive Planning - Personnel Services	343,304										343,304
515.30 - Comprehensive Planning - Operating Expenses	179,647										179,647
519.10 - Other General Governmental Services - Personnel Services	1,325,507	116,077									1,441,584
519.30 - Other General Governmental Services - Operating Expenses	931,875	109,778					1,468,017				2,509,670
519.60 - Other General Governmental Services - Capital Outlay	33,537	5,478									39,015
521.10 - Law Enforcement - Personnel Services	11,781,871										11,781,871
521.30 - Law Enforcement - Operating Expenses	2,227,853	17,234									2,245,087
521.60 - Law Enforcement - Capital Outlay	488,092	34,494									522,586
522.10 - Fire Control - Personnel Services	398,012	269,993									668,005
522.30 - Fire Control - Operating Expenses	187,398	666,895									854,293
522.60 - Fire Control - Capital Outlay		112,993									112,993
522.70 - Fire Control - Debt Service		60,003									60,003
523.10 - Detention and/or Corrections - Personnel Services	7,394,159	30,922									7,425,081
523.30 - Detention and/or Corrections - Operating Expenses	2,057,620	158,667									2,216,287
523.60 - Detention and/or Corrections - Capital Outlay	60,004	94,258									154,262
523.70 - Detention and/or Corrections - Debt Service		1,455,303									1,455,303
524.10 - Protective Inspections - Personnel Services	461,208	468,254									929,462
524.30 - Protective Inspections - Operating Expenses	55,628	58,836									114,464
525.10 - Emergency and Disaster Relief Services - Personnel Services	268,701	469,985									738,686
525.30 - Emergency and Disaster Relief Services - Operating Expenses	600,310	285,449									885,759
525.60 - Emergency and Disaster Relief Services - Capital Outlay	166,989	352,431									519,420
525.70 - Emergency and Disaster Relief Services - Debt Service	60,447										60,447
526.10 - Ambulance and Rescue Services - Personnel Services	3,959,871										3,959,871
526.30 - Ambulance and Rescue Services - Operating Expenses	721,566										721,566
526.60 - Ambulance and Rescue Services - Capital Outlay	26,175	122,154									148,329
527.30 - Medical Examiners - Operating Expenses	272,795										272,795
529.10 - Other Public Safety - Personnel Services	98,090	25,721									123,811
529.30 - Other Public Safety - Operating Expenses	34,345	236,878									271,223

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.60 - Other Public Safety - Capital Outlay	24,232										24,232
533.10 - Water Utility Services - Personnel Services						52,470					52,470
533.30 - Water Utility Services - Operating Expenses						203,807					203,807
533.70 - Water Utility Services - Debt Service						5,902					5,902
533.90 - Water Utility Services - Other Uses						2,989,831					2,989,831
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,209,044					1,209,044
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						7,068,192					7,068,192
534.70 - Garbage/Solid Waste Control Services - Debt Service						14,463					14,463
535.10 - Sewer/Wastewater Services - Personnel Services						24,731					24,731
535.30 - Sewer/Wastewater Services - Operating Expenses		1,602				91,985					93,587
535.70 - Sewer/Wastewater Services - Debt Service		3,779				2,529					6,308
535.90 - Sewer/Wastewater Services - Other Uses						325,499					325,499
537.10 - Conservation and Resource Management - Personnel Services	552,033										552,033
537.30 - Conservation and Resource Management - Operating Expenses	525,901	164,307									690,208
537.60 - Conservation and Resource Management - Capital Outlay		48,803									48,803
539.30 - Other Physical Environment - Operating Expenses	83,548					2,353,471					2,437,019
539.70 - Other Physical Environment - Debt Service						60,288					60,288
541.10 - Road and Street Facilities - Personnel Services		5,247,483									5,247,483
541.30 - Road and Street Facilities - Operating Expenses		5,714,089									5,714,089
541.60 - Road and Street Facilities - Capital Outlay		4,851,614									4,851,614
541.70 - Road and Street Facilities - Debt Service		185									185
552.10 - Industry Development - Personnel Services		119,490								322,794	442,284
552.30 - Industry Development - Operating Expenses	1,187,394	99,073									1,286,467
553.10 - Veteran's Services - Personnel Services	108,019										108,019
553.30 - Veteran's Services - Operating Expenses	33,215										33,215
553.60 - Veteran's Services - Capital Outlay		45,230									45,230
554.10 - Housing and Urban Development - Personnel Services	7,248	39,387									46,635
554.30 - Housing and Urban Development - Operating Expenses	863	979,184									980,047
559.30 - Other Economic Environment - Operating Expenses		19,855									19,855
559.60 - Other Economic Environment - Capital Outlay		258,395									258,395
561.30 - Hospital Services - Operating Expenses	121,975										121,975
562.10 - Health Services - Personnel Services	372,703										372,703
562.30 - Health Services - Operating Expenses	371,132										371,132
563.30 - Mental Health Services - Operating Expenses	436,617										436,617
564.10 - Public Assistance Services - Personnel Services	263,497										263,497
564.30 - Public Assistance Services - Operating Expenses	1,132,935										1,132,935
569.30 - Other Human Services - Operating Expenses	133,379										133,379
569.80 - Other Human Services - Grants and Aids		443,525									443,525
571.10 - Libraries - Personnel Services	770,101										770,101
571.30 - Libraries - Operating Expenses	80,160										80,160
571.60 - Libraries - Capital Outlay	185,164	34,628									219,792
572.10 - Parks and Recreation - Personnel Services	723,491										723,491
572.30 - Parks and Recreation - Operating Expenses	569,277	38,264									607,541
572.60 - Parks and Recreation - Capital Outlay		254,044									254,044
572.70 - Parks and Recreation - Debt Service		265,517									265,517
579.30 - Other Culture/Recreation - Operating Expenses	500										500
581.90 - Inter-Fund Group Transfers Out - Other Uses	773,805	567,941		2,456			2,236,696				3,580,898

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.30 - Court Administration - Operating Expenses	4,316										4,316
602.30 - State Attorney Administration - Operating Expenses	4,251										4,251
603.30 - Public Defender Administration - Operating Expenses	3,174										3,174
604.10 - Clerk of Court Administration - Personnel Services		340,596									340,596
604.30 - Clerk of Court Administration - Operating Expenses		143,604									143,604
608.10 - Jury Management - Personnel Services		40,278									40,278
608.30 - Jury Management - Operating Expenses		26,314									26,314
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		279,790									279,790
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		11,351									11,351
623.10 - Pre-Trial Release - Circuit Criminal - Personnel Services	63,825										63,825
623.30 - Pre-Trial Release - Circuit Criminal - Operating Expenses	2,440										2,440
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		123,370									123,370
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		3,356									3,356
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		237,420									237,420
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		35,718									35,718
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay		1,112									1,112
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		148,965									148,965
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		4,779									4,779
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	789										789
694.10 - Clerk of Court Administration - Probate - Personnel Services		150,546									150,546
694.30 - Clerk of Court Administration - Probate - Operating Expenses		7,929									7,929
711.10 - Courthouse Security - Personnel Services	852,727										852,727
711.30 - Courthouse Security - Operating Expenses	13,019										13,019
711.60 - Courthouse Security - Capital Outlay	818										818
712.10 - Courthouse Facilities - Personnel Services	68,299	31,566									99,865
712.30 - Courthouse Facilities - Operating Expenses	179,833	91,172									271,005
713.10 - Information Systems and Technology - Personnel Services		51,771									51,771
713.30 - Information Systems and Technology - Operating Expenses		196,189									196,189
713.60 - Information Systems and Technology - Capital Outlay		49,637									49,637
714.10 - Public Law Library - Personnel Services	55,945										55,945
714.30 - Public Law Library - Operating Expenses	3,517										3,517
714.60 - Public Law Library - Capital Outlay	35,391										35,391
719.10 - Other Operating Court Costs - Personnel Services		62,000									62,000
719.30 - Other Operating Court Costs - Operating Expenses		50,119									50,119
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		150,063									150,063
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		2,053									2,053
744.10 - Clerk of Court Administration - County Civil - Personnel Services		70,769									70,769
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		2,110									2,110
764.10 - Clerk of Court Administration - Traffic - Personnel Services		357,332									357,332

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.30 - Clerk of Court Administration - Traffic - Operating Expenses			4,849									4,849
	Grand Total	55,168,038	27,118,890		2,456		14,402,212	4,531,603			322,794	101,545,993

Data Element Worksheet Report for FYE: 2012, Highlands

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$418,563,823	\$311,842,514	\$410,000,000
Special District - Highlands County Hospital District	Independently Reported	\$2,214,650	\$2,462,560	\$0
Special District - Highlands County Industrial Development District	Discretely Reported	\$324,384	\$322,794	
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report			
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$356,998	\$122,203	\$0

