### Unit Information

Year: 2017

Unit Dependency:

Name: Mrs. Sally B. Hood

Phone: (863) 402-6898

Address:

Email: shood@hcclerk.org

590 South Commerce Avenue

Sebring, FL 33870-3867

Title: Director of Accounting

**Contact Information** 

Unit Type: County

Unit Name: Highlands

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

Certifi	cation
Chief Financial Officer	Chairman/Elected Official
Name: Robert W. Germaine	Name: R. Greg Harris
Title: Clerk of Courts	Title: Chairman, Highlands County Board of County Commissioners
	Yes No
Have You Experienced a Financial Emergenc If Yes, Have You Compiled With Section 218.	

#### **AFR Details**

#### **Original AFR**

AFR Status: Certified

AFR Received Date: 3/14/2018

Audit Received Date: 3/15/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$28,823,516

#### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/5/2018

Auditor Name: CliftonLarsonAllen LLP

Address: 2523 US Highway 27 S Sebring, FL 33870

# **Revenues Report for FYE 2017**

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	38,462,927										38,462,927
312100 - Local Option Taxes		430,702									430,702
312300 - County Ninth-Cent Voted Fuel Tax		541,144									541,144
312410 - First Local Option Fuel Tax		4,003,440									4,003,440
312600 - Discretionary Sales Surtaxes		9,072,162									9,072,162
315000 - Communications Service Tax (Chapter 202)	630,683	93,889									724,572
322000 - Building Permits		699,916									699,916
325200 - Special Assessments - Charges for Public Services		2,236,688				6,005,768					8,242,456
329000 - Other Permits, Fees & Special Assessments	4,790	68,447									73,237
331200 - Federal Grant - Public Safety	201,804										201,804
331690 - Federal Grant - Other Human Services	114,884										114,884
333000 - Federal Payments In Lieu Of Taxes	8,610										8,610
334100 - State Grant - General Government	14,669	385,498									400,167
334200 - State Grant - Public Safety	241,253	466,452									707,705
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	217,832	676,235									894,067
334490 - State Grant - Other Transportation	6,419	1,999,340									2,005,759
334500 - State Grant - Economic Environment	11,131	357,073									368,204
334690 - State Grant - Other Human Services	325,300										325,300
334700 - State Grant - Culture/Recreation	205,868										205,868
335120 - State Revenue Sharing - Proceeds	2,427,980										2,427,980
335130 - State Revenue Sharing - Insurance Agents County Licenses	23,631										23,631
335140 - State Revenue Sharing - Mobile Home Licenses	224,904										224,904
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	33,940										33,940
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	5,384,414										5,384,414
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	4,560										4,560
335490 - State Revenue Sharing - Other Transportation		2,667,486									2,667,486
335690 - State Revenue Sharing - Other Human Services	12,922										12,922
335700 - State Revenue Sharing - Culture/Recreation		45,390									45,390
335900 - State Revenue Sharing - Other	3,515,847	391,356									3,907,203
336000 - State Payments In Lieu of Taxes	43,624										43,624
337100 - Local Government Unit Grant - General Government	35,000										35,000
337400 - Local Government Unit Grant - Transportation		605,300									605,300
337600 - Local Government Unit Grant - Human Services	13,509	200,000									213,509
337700 - Local Government Unit Grant - Culture/Recreation	119,916										119,916
341100 - Service Charge - Recording Fees	385,288	329,840									715,128
341510 - Fees remitted to County from Tax Collector	1,408,499										1,408,499
341520 - Fees remitted to County from Sheriff	302,099										302,099
341530 - Fees remitted to County from Clerk of Circuit Court	1,548				ļ						1,548
341550 - Fees remitted to County from Supervisor of Elections	983										983
341560 - Fees remitted to County from Property Appraiser	60,217										60,217
341900 - Other General Government Charges and Fees	44,167										44,167
342100 - Service Charge - Law Enforcement Services	1,149,669										1,149,669

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		457,820		_							457,820
342600 - Service Charge - Ambulance Fees	3,758,578										3,758,578
342900 - Service Charge - Other Public Safety Charges and Fees	474,390	115,186									589,576
343400 - Service Charge - Garbage/Solid Waste						3,048,071					3,048,071
343700 - Service Charge - Conservation and Resource Management		22,620									22,620
343900 - Service Charge - Other Physical Environment Charges	i					2,365,723					2,365,723
344900 - Service Charge - Other Transportation Charges		67,230									67,230
345100 - Service Charge - Housing		27,305									27,305
346400 - Service Charge - Animal Control and Shelter Fees	44,884										44,884
347500 - Service Charge - Special Recreation Facilities	45,028										45,028
348921 - Court Innovations/Local Requirements		17,518									17,518
348922 - Legal Aid		17,518									17,518
348923 - Law Library		17,518									17,518
348924 - Juvenile Alternative Programs		17,518									17,518
348930 - State Court Facility Surcharge (\$30)		109,381									109,381
348931 - Traffic Surcharge		32,389									32,389
348932 - Domestic Violence Surcharge		3,364									3,364
348990 - Other Court Collections Transferred to BOCC		30,462									30,462
349000 - Other Charges for Services	51,582	1,226,717									1,278,299
351100 - Judgments and Fines - As Decided by County Court Criminal		77,854									77,854
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		102,571									102,571
351500 - Judgments and Fines - As Decided by Traffic Court		177,629									177,629
351800 - 10% of Fines to Public Records Modernization Trust Fund		47,722									47,722
351900 - Judgments and Fines - Other Court Ordered		15,477									15,477
352000 - Fines - Library	26,878										26,878
354000 - Fines - Local Ordinance Violation	35,714										35,714
361100 - Interest	138,462	185,267		46,378	8	62,447	50,072				482,626
361300 - Net Increase (Decrease) in Fair Value of Investments	2,417										2,417
361400 - Gain (Loss) on Sale of Investments	108,491	129,245				81,375	2,040				321,151
362000 - Rents and Royalties	103,192	31,054				2,768					137,014
364000 - Disposition of Fixed Assets	67,440	9,929				-10,801					66,568
365000 - Sale of Surplus Materials and Scrap	151	13,645				204,075					217,871
366000 - Contributions and Donations from Private Sources	23,819										23,819
369900 - Other Miscellaneous Revenues	1,690,022	2,215,029		9,482	2	33,767	14,102,908				18,051,208
381000 - Inter-Fund Group Transfers In	143,781	1,492,285									1,636,066
Grand Total	62,353,716	32,153,861		55,860		11,884,102	14,155,020				120,602,559

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	412,571										412,571

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.30 - Legislative - Operating Expenses	4,680										4,680
512.10 - Executive - Personnel Services	465,677										465,677
512.30 - Executive - Operating Expenses	13,333										13,333
513.10 - Financial and Administrative - Personnel Services	3,641,050						4,751,083				8,392,133
513.30 - Financial and Administrative - Operating Expenses	7,974,882										7,974,882
513.60 - Financial and Administrative - Capital Outlay	120,842	704,610									825,452
514.10 - Legal Counsel - Personnel Services	306,837										306,837
514.30 - Legal Counsel - Operating Expenses	5,679										5,679
515.10 - Comprehensive Planning - Personnel Services	377,806										377,806
515.30 - Comprehensive Planning - Operating Expenses	78,133										78,133
519.10 - Other General Government - Personnel Services	1,140,729										1,140,729
519.30 - Other General Government - Operating Expenses	702,105	15,026		37,600			10,121,398				10,876,129
519.60 - Other General Government - Capital Outlay		418,977		2,966,809							3,385,786
521.10 - Law Enforcement - Personnel Services	15,063,231										15,063,231
521.30 - Law Enforcement - Operating Expenses	2,359,904	96,565									2,456,469
521.60 - Law Enforcement - Capital Outlay	211,679	437,303									648,982
522.10 - Fire Control - Personnel Services	444,416	190,774									635,190
522.30 - Fire Control - Operating Expenses	255,335	825,837									1,081,172
522.60 - Fire Control - Capital Outlay		1,047,944									1,047,944
522.70 - Fire Control - Debt Service		209,869									209,869
523.10 - Detention/Corrections - Personnel Services	7,847,155	22,559									7,869,714
523.30 - Detention/Corrections - Operating Expenses	1,781,582	188,710									1,970,292
523.60 - Detention/Corrections - Capital Outlay	32,598	87,660									120,258
523.70 - Detention/Corrections - Debt Service	,	1,513,003									1,513,003
524.10 - Protective Inspections - Personnel Services	406,874	395,431									802,305
524.30 - Protective Inspections - Operating Expenses	51,228	63,349									114,577
524.60 - Protective Inspections - Capital Outlay	01,220	103,536									103,536
525.10 - Emergency and Disaster Relief - Personnel Services	939,718	634,727									1,574,445
525.30 - Emergency and Disaster Relief - Operating Expenses	2,065,107	245,657									2,310,764
525.60 - Emergency and Disaster Relief - Capital Outlay	4,693	97,803									102,496
525.70 - Emergency and Disaster Relief - Debt Service	1,000	1,163,110									1,163,110
526.10 - Ambulance and Rescue Services - Personnel Services	5,183,865	.,									5,183,865
526.30 - Ambulance and Rescue Services - Operating Expenses	793,929										793,929
526.60 - Ambulance and Rescue Services - Capital Outlay	94,632	569,004									663,636
527.30 - Medical Examiners - Operating Expenses	327,512	000,004									327,512
529.10 - Other Public Safety - Personnel Services	141,934	30,629									172,563
529.30 - Other Public Safety - Operating Expenses	61,991	366,284									428,275
529.60 - Other Public Safety - Capital Outlay	12,891	000,204									12,891
534.10 - Garbage/Solid Waste - Personnel Services	12,031					1,182,143					1,182,143
534.30 - Garbage/Solid Waste - Operating Expenses						6,705,646					6,705,646
534.70 - Garbage/Solid Waste - Debt Service						1,035					1,035
535.30 - Sewer/Wastewater Services - Operating Expenses		1,677				1,000					1,677
535.70 - Sewer/Wastewater Services - Operating Expenses		2,553									2,553
537.10 - Conservation/Resource Management - Personnel Services	640,537	2,000									640,537
537.30 - Conservation/Resource Management - Operating Expenses	234,423	565,488									799,911
537.60 - Conservation/Resource Management - Capital Outlay	93,264	4,386,179									4,479,443
539.30 - Other Physical Environment - Operating Expenses	30,188					2,174,339					2,204,527
539.70 - Other Physical Environment - Debt Service						8,705					8,705

91.3 - RoadSined Fuellies - Operating Expense40.3 06.111.40913.30 </th <th>Account/Object Code</th> <th>General</th> <th>Special Revenue</th> <th>Debt Service</th> <th>Capital Projects</th> <th>Permanent</th> <th>Enterprise</th> <th>Internal Service</th> <th>Pension</th> <th>Trust</th> <th>Component Units</th> <th>Total</th>	Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
54.9 - RoadSine Prainter - Optimization Services55.8 - 55.8 - 55.9	541.10 - Road/Street Facilities - Personnel Services		5,846,355									5,846,355
51.0° model processione - Processione Service110.8°100.2° <td>541.30 - Road/Street Facilities - Operating Expenses</td> <td>40,839</td> <td>6,111,143</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>6,151,982</td>	541.30 - Road/Street Facilities - Operating Expenses	40,839	6,111,143									6,151,982
92.0 - Induty Development - Develop Express     104.02 / 40.04      105.00     105.00       52.0 - Induty Development - Captal Dulty     4.73     0.00      105.00       55.00 - Velomas Services - Paramel Evences     149.010       105.00       55.00 - Velomas Services - Captal Dulty     44.010       120.00      120.00       55.00 - Velomas Services - Captal Dulty Development - Develop Evences      41.012       120.00      120.00      120.00	541.60 - Road/Street Facilities - Capital Outlay		5,351,854		193,380							5,545,234
58.29induity Development - Operating Expenses10.48.2846.080153.10563.19-'everans Services - Perating Expenses140.3110.2010.20563.19-'everans Services - Perating Expenses19.0312.0012.0012.0066.40140.3112.0012.0	541.70 - Road/Street Facilities - Debt Service		102									102
552.00 - Industry Development - Capital Cultary   14.03	552.10 - Industry Development - Personnel Services	118,657	45,048									163,705
103.10 - Vertards Service - Deraining Expenses     142.31     Image: Construct - Deraining Expenses     149.31       054.10 - Vertards Service - Deraining Expenses     765.201     Image: Construct - Deraining Expenses     149.31       054.10 - Vertards Expenses     84.173     Image: Construct - Deraining Expenses     149.31       054.10 - Vertards Expenses     84.173     Image: Construct - Deraining Expenses     176.201       054.10 - Vertards Expenses     775.201     Image: Construct - Deraining Expenses     176.201       054.20 - Vertards Expenses     75.781     Image: Construct - Deraining Expenses     176.781       054.20 - Vertards Expenses     845.537     Image: Construct - Deraining Expenses     186.77       054.30 - Paticla Assistance - Personal Beroice     95.907     Image: Construct - Deraining Expenses     186.37       054.30 - Paticla Assistance - Personal Expenses     98.937     20.065     Image: Construct - Deraining Expenses     197.10.10.10.10.10.10.10.10.10.10.10.10.10.	552.30 - Industry Development - Operating Expenses	1,049,825	481,191									1,531,016
53.30Vertering Survive12.00VIIII12.0054.10Houring and Urban Development - Operating Expenses75.30II	552.60 - Industry Development - Capital Outlay	4,738	6,088									10,826
964 0- Housing and Uhan Development - Personal Services   84.11 3        84.32     954 0.0- Housing and Uhan Development - Operand Expenses   84.11 3      84.11   84.11     84.11   84.11   84.11      84.11   84.11      84.11   84.11   84.11      84.11   84.11   84.11   84.11   84.11   84.11   84.11   84.11   84.11   84.11   84	553.10 - Veterans Services - Personnel Services	149,318										149,318
564.30 - hugsing and Ukan Development - Operating Expanses 84.11   6 6 6 6 6 6 755.20   562.30 - hugsin, Coperating Expanses 179,15   6 6 757.81   562.30 - hugsin, Coperating Expanses 757.81   6 6 757.81   562.30 - hugsin, Coperating Expanses 48.72   6 6 757.81   563.30 - Mintal Health - Operating Expanses 48.73   6	553.30 - Veterans Services - Operating Expenses	12,603										12,603
961.30 - Operating Expenses 194.13     84.11   962.10 - Haaht - Operating Expenses 73.18     73.18   962.20 - Haaht - Operating Expenses 37.318     73.18   963.30 - Martal Haaht - Operating Expenses 367.314       73.18   964.10 - Public Assistance - Personnel Services 367.314       68.35   961.0 - Operating Expenses 1508.677       36.35   961.0 - Operating Expenses 21.307 22.055     36.35   961.0 - Operating Expenses 21.307 22.035    36.35   961.0 - Operating Expenses 19.208    36.35   971.0 - Lizarias - Operating Expenses 19.208    36.35   971.0 - Lizarias - Operating Expenses 19.218    36.35   971.0 - Lizarias - Operating Expenses 96.201 98.42    36.35   971.0 - Lizarias - Operating Expenses 96.201	554.10 - Housing and Urban Development - Personnel Services		41,312									41,312
562 0.1 health - Operating Expenses179.153MMM <th< td=""><td>554.30 - Housing and Urban Development - Operating Expenses</td><td></td><td>755,201</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>755,201</td></th<>	554.30 - Housing and Urban Development - Operating Expenses		755,201									755,201
562 0.1 health - Operating Expenses179.153MMM <th< td=""><td>561.30 - Hospitals - Operating Expenses</td><td>84,113</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>84,113</td></th<>	561.30 - Hospitals - Operating Expenses	84,113										84,113
b220-Heath-Capital Outlay     82.72     Image: Capital Outlay     82.72       653.30-Mental Heath-Coperating Expenses     347.13     Image: Capital Outlay     347.13       654.30-Public Assistance-Operating Expenses     347.13     Image: Capital Outlay     347.13       658.30-Ment Hums Services - Personel Services     38.00     Image: Capital Outlay     38.00       658.30-Other Hums Services - Capital Outlay     468     Image: Capital Outlay     468       658.30-Other Hums Services - Capital Outlay     468     Image: Capital Outlay     363.30       71.30-Libraries - Genata and Ads     212.34     Image: Capital Outlay     363.30       757.10-Libraries - Operating Expenses     183.30     Image: Capital Outlay     363.30       757.10-Libraries - Operating Expenses     183.31     Image: Capital Outlay     373.32       757.20-Park/Recreation - Descring Expenses     183.42     Image: Capital Outlay     373.32       757.20-Park/Recreation - Operating Expenses     364.28     Image: Capital Outlay     373.32       757.20-Park/Recreation - Operating Expenses     364.28     Image: Capital Outlay     Image: Capital Outlay       757.30-Park/Recreation - Operating Expenses	562.10 - Health - Personnel Services	179,153										179,153
933.3.0.Merial Health - Operating Expenses     456.57     () <td< td=""><td>562.30 - Health - Operating Expenses</td><td>75,818</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>75,818</td></td<>	562.30 - Health - Operating Expenses	75,818										75,818
544.10 - Public Assistance - Operating Expenses   1608.878   Image: Control Services   1608.878     564.30 - Dublic Assistance - Operating Expenses   261.867   ZE0.956   Image: Control Services   268.869     568.00 - Other Human Services - Presonal Services   261.867   ZE0.956   Image: Control Services   268.869     568.00 - Other Human Services - Carals and Advis   Z12.391   Image: Control Services   268.867     571.10 - Libraries - Personal Services   168.877   Image: Control Services   268.847     571.30 - Libraries - Coparating Expenses   138.310   Image: Control Services   Image: Control Services   268.847     572.30 - Parks/Recreation - Operating Expenses   193.8428   Image: Control Services   268.847     572.30 - Parks/Recreation - Operating Expenses   588.901   84.428   Image: Control Service   269.428     572.30 - Parks/Recreation - Operating Expenses   250   Image: Control Service   269.444.228   Image: Control Service   269.444.228     573.30 - Other Control Service   39.438   Image: Control Service   269.444.228   Image: Control Service   269.444.228     573.30 - Other Control Service   39.438   Image: Control Service   39.438   Image: Con	562.60 - Health - Capital Outlay		82,722									82,722
16430 - Duble Assistance - Operating Expenses   1608.87   1608.87     569.10 - Other Human Services - Operating Expenses   281.87   20.955   1   1808.87     569.30 - Other Human Services - Capital Outlay   4,666   1   1808.87     569.80 - Other Human Services - Capital Outlay   4,666   1   1808.87     571.10 - Ubbraites - Personnel Services   668.847   1   1808.87     571.10 - Ubbraites - Operating Expenses   156.30   185.30   183.31     571.10 - Ubbraites - Operating Expenses   668.047   1   183.31     571.20 - Drakit Recreation - Operating Expenses   668.041   1   183.31     572.20 - Parkit Recreation - Operating Expenses   668.041   1   183.21     572.20 - Parkit Recreation - Operating Expenses   560.01   144.263   1   144.263     572.30 - Parkit Recreation - Operating Expenses   250   20.93.473   1   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   144.263   1   1   144.263 <td>· · ·</td> <td>458,537</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>458,537</td>	· · ·	458,537	,									458,537
569.10 - Other Human Services - Derstand Expenses   281.867   250.855      569.30     569.30 - Other Human Services - Capital Oulsy   4.669      4.669     569.30 - Other Human Services - Capital Oulsy   4.669     4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    6.662.577    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.773   5.786   5.783   3.93,437     5.793   5.793   5.794     5.752   5.795   5.797   5.793   5.795 <td>564.10 - Public Assistance - Personnel Services</td> <td>347,134</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>347,134</td>	564.10 - Public Assistance - Personnel Services	347,134										347,134
569.10 - Other Human Services - Derstand Expenses   281.867   250.855      569.30     569.30 - Other Human Services - Capital Oulsy   4.669      4.669     569.30 - Other Human Services - Capital Oulsy   4.669     4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    4.669    6.662.577    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.673    5.773   5.786   5.783   3.93,437     5.793   5.793   5.794     5.752   5.795   5.797   5.793   5.795 <td>564.30 - Public Assistance - Operating Expenses</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,608,876</td>	564.30 - Public Assistance - Operating Expenses	· · · · · · · · · · · · · · · · · · ·										1,608,876
1969 30 - Other Human Services - Operating Expenses   281,807   280,80 - Other Human Services - Grants and Ads   212,391   0   0   486     1971.10 - Libraries - Personnel Services   668,547   0   0   212,393     171.10 - Libraries - Personnel Services   668,547   0   0   212,393     171.30 - Libraries - Personnel Services   668,547   0   0   0   688,33     171.30 - Libraries - Deprating Expenses   136,310   0   0   0   0   0   0   158,33     171.40 - Libraries - Operating Expenses   568,901   58,428   0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>96,904</td></td<>												96,904
569.60 - Other Human Services - Graptial Outlay   4.669   0   0   212.39     569.80 - Other Human Services - Graptial Outlay   658,47   0   0   212.39     571.30 - Lubraties - Personnel Services   668,47   0   0   668,54     571.30 - Lubraties - Operating Expenses   135,136   0   0   0   135,33     571.40 - Lubraties - Operating Expenses   913,424   0   0   0   913,424     572.60 - Parks/Recreation - Operating Expenses   568,01   58,428   0   0   0   667,32     572.60 - Parks/Recreation - Operating Expenses   568,01   58,428   0   0   0   644,26     572.70 - Parks/Recreation - Operating Expenses   5800   0   0   0   304,337     601.30 - Court Administration - Operating Expenses   1,342,593   293,473   0   0   0   16,830,06     601.30 - Court Administration - Operating Expenses   5,520   0   0   0   3,830,06   0   0   16,830,06   0   0   0   16,830,06   0   0   0   16,830,06   0   0   0 <td< td=""><td>569.30 - Other Human Services - Operating Expenses</td><td></td><td>250.955</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>532,322</td></td<>	569.30 - Other Human Services - Operating Expenses		250.955									532,322
569.80 - Other Human Services - Grants and Aids   212.391      212.391     571.10 - Libraries - Personnel Services   658,547      668,547     571.30 - Libraries - Capating Expenses   136,310      668,55     571.30 - Libraries - Capating Expenses   913,424       913,424     572.30 - Parks/Recreation - Operating Expenses   558,901   554,28       913,424     572.30 - Parks/Recreation - Operating Expenses   558,901   564,28      913,424     572.00 - Parks/Recreation - Operating Expenses   568,901   54,28      913,42     572.00 - Parks/Recreation - Operating Expenses   250       944,423     573.30 - Other Culture/Recreation - Operating Expenses   9,570      97,73     503.30 - Public Definder Administration - Operating Expenses   9,572      97,73     502.30 - State Attorney Administration - Operating Expenses   3,669      90,23			,									4,669
571.10 - Libraries - Derating Expenses   1668,547     668,547     571.30 - Libraries - Capatral Gregenses   136,310     136,313     571.60 - Libraries - Capatral Gregenses   136,310     136,313     572.00 - Parks/Recreation - Personnel Services   913,424      913,425     572.20 - Parks/Recreation - Capatraling Expenses   568,901   584,284      913,425     572.20 - Parks/Recreation - Capatraling Expenses   568,901   584,284      913,42     572.30 - Parks/Recreation - Operating Expenses   250      934,387     573.0 - Other Churte/Recreating Expenses   250      934,387     573.0 - Other Churte/Recreating Expenses   250      934,387     573.0 - Other Churte/Recreating Expenses   3,520      9,520     513.0 - Caur Administration - Operating Expenses   3,520      9,520     603.30 - Librard Court Administration - Operating Expenses   3,660     2,725,533		,	212.391									212,391
571.30 · Lbraries - Operating Expenses   136,310   136,310   136,310     571.40 · Lbraries - Operating Expenses   913,424   135,125   135,125     572.10 · Parks/Recreation - Porsonal Services   913,424   100   135,125     572.00 · Parks/Recreation - Operating Expenses   568,901   58,428   100   106,27,32     572.00 · Parks/Recreation - Operating Expenses   568,901   58,428   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   104,44,283   100   106,350		658.547	,									658,547
571.60   Lbrates - Capital Outlay   136,126   136,12     572.10   Parks/Recreation - Personnel Services   913,424   10   163,27,32     572.30   Parks/Recreation - Operating Expenses   568,901   58,428   10   164,27,32     572.60   Parks/Recreation - Operating Expenses   304,387   10   104,442,63   10   104,442,63     572.30   Parks/Recreation - Operating Expenses   250   10   10   225,253   100,442,263   10   10,252,253   104,442,663   10   10,630,06,06   10,630,06,06   10,630,06,06   10,630,06,06   10,630,06,06   10,630,630,06,06   10,630,630,06,06												136,310
572.10 - Parks/Recreation - Operating Expenses   913,424     913,424     572.30 - Parks/Recreation - Coparaling Expenses   566,901   564,425     662,72,70     572.60 - Parks/Recreation - Coparating Expenses   200    304,387     662,72,70     572.00 - Parks/Recreation - Operating Expenses   200     304,387     304,387     573.00 - Other Culture/Recreation - Operating Expenses   200     304,387     304,387     579.30 - Other Culture/Recreation - Operating Expenses   1,342,593   293,473      163,606     304,387     601.30 - Court Administration - Operating Expenses   5,520       3,66     603.01 - Ubic Defender Administration - Operating Expenses   3,659      3,66     3,97,90     3,97,90     3,97,90     3,97,90     3,97,90     3,97,90     3,97,90     3,97,90												135,126
572.30 - Parks/Recreation - Operating Expenses   568,901   58.428     6627,32     572.60 - Parks/Recreation - Operating Expenses   304,387     6444,26     572.00 - Parks/Recreation - Operating Expenses   250     304,387     573.00 - Other Culture/Recreation - Operating Expenses   1,342,593   293,473      1,836,06     601.30 - Court Administration - Operating Expenses   9,750      1,836,06     601.30 - Court Administration - Operating Expenses   9,750      9,755     602.30 - State Attorney Administration - Operating Expenses   3,669     279,583     279,583     604.10 - Clerk of Court Administration - Poreating Expenses   3,069     279,583     39,002    39,002    39,002    39,002    39,002    39,002    39,002    39,002    39,002    39,002    39,002    39,002    304,303   39,002    39,002												913,424
572.60 - Parks/Recreation - Capital Outlay   444,263   444,263   444,263     572.70 - Parks/Recreation - Ober stervice   304,387   6   304,387     573.30 - Other Culture/Recreation - Operating Expenses   250   1   1     571.90 - Interfund Transfers Out - Other Uses   1,342,593   293,473   1   1     601.30 - Court Administration - Operating Expenses   9,750   1   1   16,66,06     601.30 - Court Administration - Operating Expenses   5,520   1   1   1   1   1,66,06     603.30 - Public Defender Administration - Operating Expenses   5,520   1   1   3,669   1   3,669   3,669   1   3			58.428									627,329
572.70 - Parks/Recreation - Debt Service   304,387   0   304,387     579.30 - Other Culture/Recreation - Operating Expenses   250   0   257     6519.00 - Interfund Transfers Out - Other Uses   1,342,593   293,473   0   0   16,636,06     601.30 - Court Administration - Operating Expenses   9,750   0   0   9,755   9   0   0   9,755     602.30 - State Attorney Administration - Operating Expenses   5,520   0   0   0   3,66   9   0   0   3,66     604.10 - Clerk of Court Administration - Operating Expenses   3,669   0   0   2,79,583   0   0   0   3,66     604.30 - Clerk of Court Administration - Operating Expenses   90,024   0   0   0   3,63     604.30 - Clerk of Court Administration - Operating Expenses   63,329   0   0   0   2,53,74   0   0   0   2,53,74   0   0   2,59,747   0   0   2,59,74   0   0   2,59,74   0   0   2,59,74   0   0   2,59,74   0   0   0   2,59,74   0   0<		,										444,263
579.30 - Other Culture/Recreation - Operating Expenses   250   293.473												
581.90 - Interfund Transfers Out - Other Uses   1,342,593   293,473   Image: Control of the Control o		250	001,001									250
601.30 - Court Administration - Operating Expenses   9,750   0   0   0   9,75     602.30 - State Attorney Administration - Operating Expenses   5,520   0   0   0   0   3,669     603.30 - Public Defender Administration - Operating Expenses   3,669   0   0   0   3,669     604.10 - Clerk of Court Administration - Personnel Services   279,583   0   0   0   279,583     604.30 - Clerk of Court Administration - Operating Expenses   90,024   0   0   0   90,022     608.10 - Jury Management - Personnel Services   63,329   0   0   0   63,329     604.30 - Clerk of Court Administration - Operating Expenses   0,024   0   0   0   63,329     604.30 - Jury Management - Personnel Services   63,329   0   0   0   63,329     614.10 - Clerk of Court - Personnel Services   259,747   0   0   0   0   259,747     614.30 - Clerk of Court - Operating Expenses   8,680   0   0   0   0   8,680     623.10 - Pre-Trial Release - Personnel Services   108,105   0   0   0   0			293 473									
602.30 - State Attorney Administration - Operating Expenses     5,520     603.30     9.0024     604.10     604.329     604.329     604.329     604.329     608.10     604.329     608.10     604.329     608.10     604.329     608.10     604.329     608.10     604.329     608.329     608.329     608.10     608.329     608.329     608.10     608.329 <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>9,750</td>			,									9,750
603.30 - Public Defender Administration - Operating Expenses3,669Image: Control Cont		· · · · · · · · · · · · · · · · · · ·										5,520
604.10 - Clerk of Court Administration - Personnel Services279,583279,583604.30 - Clerk of Court Administration - Operating Expenses90,02490,022608.10 - Jury Management - Personnel Services63,32990,022608.10 - Jury Management - Deprating Expenses63,32963,323608.30 - Jury Management - Deprating Expenses45,31063,323614.10 - Clerk of Court - Operating Expenses259,74745,317614.30 - Clerk of Court - Operating Expenses8,68045,317614.30 - Clerk of Court - Operating Expenses108,1058,6808,6808,6808,6808,680<												3,669
604.30 - Clerk of Court Administration - Operating Expenses190,02411<		0,000	279 583									
608.10 - Jury Management - Personnel Services63,329663,32960613,329608.30 - Jury Management - Operating Expenses45,31060606045,310614.10 - Clerk of Court - Personnel Services259,747606060259,747614.30 - Clerk of Court - Operating Expenses8,680606060608,680623.10 - Pre-Trial Release - Personnel Services108,105606060606060634.10 - Clerk of Court - Personnel Services6,06660 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>												
608.30 - Jury Management - Operating Expenses145,31011												63,329
614.10 · Clerk of Court - Personnel Services108259,747108 </td <td></td> <td>45,310</td>												45,310
614.30 - Clerk of Court - Operating Expenses108,1058,680< </td <td></td>												
623.10 - Pre-Trial Release - Personnel Services108,105Image: Construct - Personnel Services108,105Image: Construct - Personnel ServicesImage: Con			,									
623.30 - Pre-Trial Release - Operating Expenses6,0666,0666,066634.10 - Clerk of Court - Personnel ServicesImage: Services - Personnel ServicesImage: Service - Personnel Service - Personnel ServicesImage: Service - Personnel	· - · ·	108 105	0,000									
634.10 - Clerk of Court - Personnel Services634.1084,100634.30<		· · · ·										6,066
634.30 - Clerk of Court - Operating Expenses634.30 - Clerk of Court - Personnel Services634.30 - Clerk of Court - Personnel Services634.30 - Clerk of Court - Operating Expenses634.30 - Clerk o		0,000	84 100									84,100
654.10 - Clerk of Court - Personnel Services   290,674   Image: Clerk of Court - Operating Expenses   23,945   Image: Clerk of Court - Operating Expenses   Image: Clerk of Clerk of Court - Operating Expenses   Image: Clerk of Cle												810
654.30 - Clerk of Court - Operating Expenses   23,945   Image: Clerk of Court - Operating Expenses   23,945   Image: Clerk of Court - Operating Expenses   Image: Clerk of Court - Operating Expenses   18,015   Image: Clerk of Court - Operating Expenses   Image: Clerk of Cl												
654.90 - Clerk of Court - Other Uses     18,015     18,015     101,523												
663.10 - Pro Se Services - Personnel Services 101,523 101,523 101,523												
		101 522	10,015									
	663.30 - Pro Se Services - Personner Services	4,116										4,116

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court - Personnel Services		155,049									155,049
674.30 - Clerk of Court - Operating Expenses		1,095									1,095
685.30 - Guardian ad Litem - Operating Expenses	1,034										1,034
694.10 - Clerk of Court - Personnel Services		154,517									154,517
694.30 - Clerk of Court - Operating Expenses		6,690									6,690
711.10 - Courthouse Security - Personnel Services	914,224										914,224
711.30 - Courthouse Security - Operating Expenses	5,803										5,803
712.10 - Courthouse Facilities - Personnel Services		84,928									84,928
712.30 - Courthouse Facilities - Operating Expenses	154,128	76,863									230,991
712.60 - Courthouse Facilities - Capital Outlay		16,312									16,312
713.10 - Information Systems - Personnel Services		201,740									201,740
713.30 - Information Systems - Operating Expenses		205,168									205,168
713.60 - Information Systems - Capital Outlay		33,312									33,312
714.10 - Public Law Library - Personnel Services	56,613										56,613
714.30 - Public Law Library - Operating Expenses	7,391										7,391
714.60 - Public Law Library - Capital Outlay	44,821										44,821
715.30 - Legal Aid - Operating Expenses		47,668									47,668
719.10 - Other Operating Court Costs - Personnel Services		85,641									85,641
719.30 - Other Operating Court Costs - Operating Expenses		24,565									24,565
719.60 - Other Operating Court Costs - Capital Outlay		17,786									17,786
724.10 - Clerk of Court - Personnel Services		124,153									124,153
724.30 - Clerk of Court - Operating Expenses		1,838									1,838
744.10 - Clerk of Court - Personnel Services		77,245									77,245
744.30 - Clerk of Court - Operating Expenses		1,070									1,070
764.10 - Clerk of Court - Personnel Services		281,745									281,745
764.30 - Clerk of Court - Operating Expenses		2,435									2,435
Grand Total	64,013,475	37,433,214		3,197,789		10,071,868	14,872,481				129,588,827

## Data Element Worksheet Report for FYE: 2017, Highlands

## Affiliates Report for FYE 2017

Affiliated Entity	Туре	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$10,468,317	\$10,050,820	\$409,225,000
Special District - Highlands County Hospital District	Independently Reported	\$469,572	\$519,065	\$0
Special District - Highlands County Industrial Development Authority	Independently Reported	\$34	\$14,063	\$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$749,711	\$4,519,820	\$0
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$385,945	\$34,845	\$0