

Unit Information

Unit Type: County

Year: 2019

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. Sally B. Hood

Title: Director of Accounting

Phone: (863) 402-6898

Email: shood@hcclerk.org

Address:

590 South Commerce Avenue
Sebring, FL 33870-3867

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 3/26/2020

Audit Received Date: 3/23/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$30,119,764

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/9/2020

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US Highway 27 S
Sebring, FL 33870

Certification

Chief Financial Officer

Name: Robert W. Germaine

Title: Highlands County Clerk of Courts

Chairman/Elected Official

Name: William Handley

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	39,979,151										39,979,151
312100 - Local Option Taxes		1,013,180									1,013,180
312300 - County Ninth-Cent Voted Fuel Tax		545,736									545,736
312410 - First Local Option Fuel Tax		4,008,299									4,008,299
312600 - Discretionary Sales Surtaxes		9,766,712									9,766,712
315000 - Communications Service Tax (Chapter 202)	499,945	74,704									574,649
322000 - Building Permits		923,218									923,218
325200 - Special Assessments - Charges for Public Services		5,432,424				6,373,043					11,805,467
329000 - Other Permits, Fees & Special Assessments	1,495	77,041									78,536
331200 - Federal Grant - Public Safety	474,150										474,150
331500 - Federal Grant - Economic Environment	11,624,246	750,000									12,374,246
331690 - Federal Grant - Other Human Services	1,367										1,367
333000 - Federal Payments In Lieu Of Taxes	8,241										8,241
334100 - State Grant - General Government	107,207	630,294									737,501
334200 - State Grant - Public Safety	393,556	484,654									878,210
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334390 - State Grant - Other Physical Environment	269,695	911,649									1,181,344
334490 - State Grant - Other Transportation	234,045	830,256									1,064,301
334500 - State Grant - Economic Environment	805,520										805,520
334690 - State Grant - Other Human Services	374,659										374,659
334700 - State Grant - Culture/Recreation	194,307										194,307
335120 - State Revenue Sharing - Proceeds	2,641,814										2,641,814
335130 - State Revenue Sharing - Insurance Agents County Licenses	30,956										30,956
335140 - State Revenue Sharing - Mobile Home Licenses	217,948										217,948
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	30,516										30,516
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	5,486,715										5,486,715
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	5,790										5,790
335490 - State Revenue Sharing - Other Transportation		2,780,341									2,780,341
335690 - State Revenue Sharing - Other Human Services	30,897										30,897
335700 - State Revenue Sharing - Culture/Recreation		43,750									43,750
335900 - State Revenue Sharing - Other	4,016,927	216,090									4,233,017
336000 - State Payments In Lieu of Taxes	42,836										42,836
337100 - Local Government Unit Grant - General Government	35,000										35,000
337400 - Local Government Unit Grant - Transportation		362,240									362,240
337600 - Local Government Unit Grant - Human Services		260,000									260,000
337700 - Local Government Unit Grant - Culture/Recreation	89,915										89,915
337900 - Local Government Unit Grants - Other		209,114									209,114
341100 - Service Charge - Recording Fees	420,141	358,255									778,396
341510 - Fees remitted to County from Tax Collector	1,358,378										1,358,378
341520 - Fees remitted to County from Sheriff	672,339										672,339
341530 - Fees remitted to County from Clerk of Circuit Court	1,249										1,249
341550 - Fees remitted to County from Supervisor of Elections	1,025										1,025
341560 - Fees remitted to County from Property Appraiser	54,488										54,488

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	34,680										34,680
342100 - Service Charge - Law Enforcement Services	1,219,685										1,219,685
342400 - Service Charge - Emergency Management Service Fees/Charges		365,974									365,974
342500 - Service Charge - Protective Inspection Fees		20,190									20,190
342600 - Service Charge - Ambulance Fees	4,274,581										4,274,581
342900 - Service Charge - Other Public Safety Charges and Fees	976,652	128,460									1,105,112
343400 - Service Charge - Garbage/Solid Waste	2,075					2,635,501					2,637,576
343700 - Service Charge - Conservation and Resource Management		34,125									34,125
343900 - Service Charge - Other Physical Environment Charges						2,093,557					2,093,557
344900 - Service Charge - Other Transportation Charges		163,044									163,044
345100 - Service Charge - Housing		67,368									67,368
346400 - Service Charge - Animal Control and Shelter Fees	20,208										20,208
347500 - Service Charge - Special Recreation Facilities	51,992	40									52,032
348850 - State Reimbursement		12,234									12,234
348921 - Court Innovations/Local Requirements		18,813									18,813
348922 - Legal Aid		18,813									18,813
348923 - Law Library		18,813									18,813
348924 - Juvenile Alternative Programs		18,813									18,813
348930 - State Court Facility Surcharge (\$30)		150,055									150,055
348931 - Traffic Surcharge		44,656									44,656
348932 - Domestic Violence Surcharge		7,834									7,834
348990 - Other Court Collections Transferred to BOCC		33,279									33,279
349000 - Other Charges for Services	18,971	1,377,093					16,014,634				17,410,698
351100 - Judgments and Fines - As Decided by County Court Criminal	75	107,751									107,826
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		123,562									123,562
351500 - Judgments and Fines - As Decided by Traffic Court		223,579									223,579
351900 - Judgments and Fines - Other Court Ordered		87,081									87,081
352000 - Fines - Library	17,587										17,587
354000 - Fines - Local Ordinance Violation	37,571										37,571
361100 - Interest	323,296	792,242		14,153		450,023	145,239				1,724,953
362000 - Rents and Royalties	200,018	30,210				2,768					232,996
364000 - Disposition of Fixed Assets	937,367	15,016				2,888					955,271
365000 - Sale of Surplus Materials and Scrap	225	8,572				8,014					16,811
366000 - Contributions and Donations from Private Sources	1,759										1,759
369900 - Other Miscellaneous Revenues	2,329,332	3,346,809				28,250					5,704,391
381000 - Inter-Fund Group Transfers In	127,580	1,192,956									1,320,536
384000 - Debt Proceeds	106,777	415,833		5,500,000							6,022,610
Grand Total	80,784,949	38,724,422		5,514,153		11,684,953	16,159,873				152,868,350

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	458,192										458,192
511.30 - Legislative - Operating Expenses	10,368										10,368
512.10 - Executive - Personnel Services	490,325										490,325
512.30 - Executive - Operating Expenses	28,994										28,994
513.10 - Financial and Administrative - Personnel Services	3,883,167						5,039,197				8,922,364
513.30 - Financial and Administrative - Operating Expenses	8,217,654										8,217,654
513.60 - Financial and Administrative - Capital Outlay	55,477	1,252,147									1,307,624
514.10 - Legal Counsel - Personnel Services	304,911										304,911
514.30 - Legal Counsel - Operating Expenses	11,382										11,382
515.10 - Comprehensive Planning - Personnel Services	374,244										374,244
515.30 - Comprehensive Planning - Operating Expenses	645,372										645,372
519.10 - Other General Government - Personnel Services	1,261,652										1,261,652
519.30 - Other General Government - Operating Expenses	672,417	2,725					11,419,925				12,095,067
519.60 - Other General Government - Capital Outlay	66,800	1,768,918									1,835,718
521.10 - Law Enforcement - Personnel Services	17,014,968										17,014,968
521.30 - Law Enforcement - Operating Expenses	3,408,008	141,722									3,549,730
521.60 - Law Enforcement - Capital Outlay	521,596	513,779									1,035,375
522.10 - Fire Control - Personnel Services		1,916,750									1,916,750
522.30 - Fire Control - Operating Expenses	44,028	1,279,097		34,597							1,357,722
522.60 - Fire Control - Capital Outlay		509,958									509,958
522.70 - Fire Control - Debt Service		136,189									136,189
523.10 - Detention/Corrections - Personnel Services	8,510,157	23,882									8,534,039
523.30 - Detention/Corrections - Operating Expenses	2,112,811	186,344									2,299,155
523.60 - Detention/Corrections - Capital Outlay	129,548	130,756									260,304
523.70 - Detention/Corrections - Debt Service		1,845,170									1,845,170
524.10 - Protective Inspections - Personnel Services	464,152	548,914									1,013,066
524.30 - Protective Inspections - Operating Expenses	59,275	77,301									136,576
524.60 - Protective Inspections - Capital Outlay		10,429									10,429
525.10 - Emergency and Disaster Relief - Personnel Services	354,007	669,413									1,023,420
525.30 - Emergency and Disaster Relief - Operating Expenses	379,376	298,282									677,658
525.60 - Emergency and Disaster Relief - Capital Outlay	23,885	545,804									569,689
525.70 - Emergency and Disaster Relief - Debt Service		859,357									859,357
526.10 - Ambulance and Rescue Services - Personnel Services	5,945,007										5,945,007
526.30 - Ambulance and Rescue Services - Operating Expenses	869,513										869,513
526.60 - Ambulance and Rescue Services - Capital Outlay	34,270	849,055									883,325
526.70 - Ambulance and Rescue Services - Debt Service	106,777										106,777
527.30 - Medical Examiners - Operating Expenses	391,691										391,691
529.10 - Other Public Safety - Personnel Services	185,539	34,762									220,301
529.30 - Other Public Safety - Operating Expenses	82,957	384,896									467,853
534.10 - Garbage/Solid Waste - Personnel Services						1,140,100					1,140,100
534.30 - Garbage/Solid Waste - Operating Expenses						7,874,361					7,874,361
535.30 - Sewer/Wastewater Services - Operating Expenses		1,696									1,696
535.70 - Sewer/Wastewater Services - Debt Service		1,000									1,000
537.10 - Conservation/Resource Management - Personnel Services	780,559										780,559
537.30 - Conservation/Resource Management - Operating Expenses	227,660	325,300									552,960
537.60 - Conservation/Resource Management - Capital Outlay	3,841	1,873,513									1,877,354
539.30 - Other Physical Environment - Operating Expenses	44,333					2,068,421					2,112,754
541.10 - Road/Street Facilities - Personnel Services		6,709,302									6,709,302

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	59,458	5,489,089		60,582							5,609,129
541.60 - Road/Street Facilities - Capital Outlay		6,197,938		757,210							6,955,148
541.70 - Road/Street Facilities - Debt Service		3,946									3,946
552.10 - Industry Development - Personnel Services	149,146	49,511									198,657
552.30 - Industry Development - Operating Expenses	1,223,054	709,380									1,932,434
553.10 - Veterans Services - Personnel Services	156,668										156,668
553.30 - Veterans Services - Operating Expenses	15,981										15,981
554.10 - Housing and Urban Development - Personnel Services		52,150									52,150
554.30 - Housing and Urban Development - Operating Expenses		806,304									806,304
559.60 - Other Economic Development - Capital Outlay		386,717									386,717
561.30 - Hospitals - Operating Expenses	84,016										84,016
562.30 - Health - Operating Expenses	243,000										243,000
562.60 - Health - Capital Outlay	4,640	20,003									24,643
563.30 - Mental Health - Operating Expenses	500,834										500,834
564.10 - Public Assistance - Personnel Services	379,630										379,630
564.30 - Public Assistance - Operating Expenses	1,744,710										1,744,710
569.10 - Other Human Services - Personnel Services	94,345	3,855									98,200
569.30 - Other Human Services - Operating Expenses	296,912	5,000									301,912
569.60 - Other Human Services - Capital Outlay	4,669										4,669
569.80 - Other Human Services - Grants and Aids		215,000									215,000
571.10 - Libraries - Personnel Services	680,181										680,181
571.30 - Libraries - Operating Expenses	144,319										144,319
571.60 - Libraries - Capital Outlay	188,982										188,982
572.10 - Parks/Recreation - Personnel Services	825,636										825,636
572.30 - Parks/Recreation - Operating Expenses	594,417	53,652									648,069
572.60 - Parks/Recreation - Capital Outlay		281,580									281,580
572.70 - Parks/Recreation - Debt Service		308,617									308,617
579.30 - Other Culture/Recreation - Operating Expenses	2,031										2,031
581.90 - Interfund Transfers Out - Other Uses	1,044,438	183,182				92,916					1,320,536
601.30 - Court Administration - Operating Expenses	11,508										11,508
602.30 - State Attorney Administration - Operating Expenses	9,356										9,356
603.30 - Public Defender Administration - Operating Expenses	3,841										3,841
604.10 - Clerk of Court Administration - Personnel Services		345,884									345,884
604.30 - Clerk of Court Administration - Operating Expenses		15,865									15,865
608.10 - Jury Management - Personnel Services		57,573									57,573
608.30 - Jury Management - Operating Expenses		23,697									23,697
614.10 - Clerk of Court - Personnel Services		231,489									231,489
614.30 - Clerk of Court - Operating Expenses		13,141									13,141
623.10 - Pre-Trial Release - Personnel Services	116,770										116,770
623.30 - Pre-Trial Release - Operating Expenses	1,564										1,564
634.10 - Clerk of Court - Personnel Services		57,024									57,024
634.30 - Clerk of Court - Operating Expenses		2,846									2,846
654.10 - Clerk of Court - Personnel Services		394,851									394,851
654.30 - Clerk of Court - Operating Expenses		20,229									20,229
654.90 - Clerk of Court - Other Uses		118,773									118,773
663.10 - Pro Se Services - Personnel Services	104,073										104,073
663.30 - Pro Se Services - Operating Expenses	2,062										2,062
674.10 - Clerk of Court - Personnel Services		207,371									207,371
674.30 - Clerk of Court - Operating Expenses		7,588									7,588

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
685.30 - Guardian ad Litem - Operating Expenses		1,714										1,714
694.10 - Clerk of Court - Personnel Services			149,360									149,360
694.30 - Clerk of Court - Operating Expenses			8,292									8,292
711.10 - Courthouse Security - Personnel Services		1,036,189										1,036,189
711.30 - Courthouse Security - Operating Expenses		6,129										6,129
712.30 - Courthouse Facilities - Operating Expenses		174,454	103,066									277,520
712.60 - Courthouse Facilities - Capital Outlay			117,711									117,711
713.10 - Information Systems - Personnel Services			253,421									253,421
713.30 - Information Systems - Operating Expenses			189,369									189,369
713.60 - Information Systems - Capital Outlay			40,589									40,589
714.10 - Public Law Library - Personnel Services		66,261										66,261
714.30 - Public Law Library - Operating Expenses		2,215										2,215
714.60 - Public Law Library - Capital Outlay		51,317										51,317
715.30 - Legal Aid - Operating Expenses			49,645									49,645
719.10 - Other Operating Court Costs - Personnel Services			83,591									83,591
719.30 - Other Operating Court Costs - Operating Expenses			3,653									3,653
719.60 - Other Operating Court Costs - Capital Outlay			12,625									12,625
724.10 - Clerk of Court - Personnel Services			134,260									134,260
724.30 - Clerk of Court - Operating Expenses			6,433									6,433
744.10 - Clerk of Court - Personnel Services			51,701									51,701
744.30 - Clerk of Court - Operating Expenses			2,940									2,940
764.10 - Clerk of Court - Personnel Services			306,484									306,484
764.30 - Clerk of Court - Operating Expenses			11,606									11,606
	Grand Total	68,199,433	40,683,462		852,389		11,175,798	16,459,122				137,370,204

Data Element Worksheet Report for FYE: 2019, Highlands

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Highlands County Health Facilities Authority	Independently Reported	\$14,403,797	\$54,514,481	\$330,000,000
Special District - Highlands County Hospital District	Independently Reported	\$496,624	\$397,502	\$0
Special District - Highlands County Industrial Development Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Istokpoga Marsh Watershed Improvement District	Blended in Primary Report	\$0	\$0	\$0
Special District - Sebring Regional Airport and Industrial Park CRA	Independently Reported	\$421,429	\$344,279	\$0

