

### Unit Information

Unit Type: County

Year: 2020

Unit Name: Okeechobee

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Jerald D Bryant

Title: Clerk of Circuit Court & Comptroller

Phone: (863) 763-2131

Address:

312 Northwest 3rd Street  
Okeechobee, FL 34972

### Contact Information

Name: Mr. Panagiotis Nikolakakis

Title: Director of Accounting

Phone: (863) 763-2131

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

Address:

312 Northwest 3rd Street  
Suite 165  
Okeechobee, FL 34972

### AFR Details

#### Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/16/2021

Audit Received Date: 4/28/2021

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$578,048

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/26/2021

Auditor Name: CliftonLarsonAllen LLP

Address:

2523 US HIGHWAY 27S Sebring FL 33870

### Certification

#### Chief Financial Officer

Name: Jerald D. Bryant

Title: Clerk of Circuit Court and Comptroller

#### Chairman/Elected Official

Name: Terry W. Burroughs

Title: Chairman, BOCC

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	20,656,563										20,656,563
312100 - Local Option Taxes		355,296									355,296
312300 - County Ninth-Cent Voted Fuel Tax		259,727									259,727
312410 - First Local Option Fuel Tax		1,439,053		875,371							2,314,424
312600 - Discretionary Sales Surtaxes	5,679,809	863,933									6,543,742
315000 - Communications Service Tax (Chapter 202)	84,693										84,693
319000 - Other General Taxes		7,980,503									7,980,503
322000 - Building Permits		715,437									715,437
323700 - Franchise Fee - Solid Waste	430,176										430,176
325200 - Special Assessments - Charges for Public Services		3,471									3,471
329000 - Other Permits, Fees & Special Assessments	48,211	41,149									89,360
331100 - Federal Grant - General Government	1,093	48,567									49,660
331200 - Federal Grant - Public Safety	332,725										332,725
331500 - Federal Grant - Economic Environment		702,763									702,763
331610 - Federal Grant - Health or Hospitals	27,787										27,787
331650 - Federal Grant - Child Support Reimbursement		154,913									154,913
331690 - Federal Grant - Other Human Services	267,514										267,514
331700 - Federal Grant - Culture/Recreation	139,162										139,162
334100 - State Grant - General Government	13,939	2,850									16,789
334200 - State Grant - Public Safety	5,706	202,970									208,676
334340 - State Grant - Garbage/Solid Waste		69,331									69,331
334390 - State Grant - Other Physical Environment		273,588									273,588
334420 - State Grant - Mass Transit		397,780									397,780
334490 - State Grant - Other Transportation				32,481							32,481
334690 - State Grant - Other Human Services	199,897	34,500									234,397
335120 - State Revenue Sharing - Proceeds	1,034,259										1,034,259
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,256										27,256
335140 - State Revenue Sharing - Mobile Home Licenses	24,617										24,617
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,618										7,618
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	2,588,722										2,588,722
335190 - State Revenue Sharing - Other General Government	368,855	4,798									373,653
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		223,627									223,627
335220 - State Revenue Sharing - Enhanced 911 Fee		211,410									211,410
335320 - State Revenue Sharing - Electric Supply System		68,994									68,994
335490 - State Revenue Sharing - Other Transportation		1,727,761									1,727,761
336000 - State Payments In Lieu of Taxes	11,297										11,297
341100 - Service Charge - Recording Fees	157,394	1,061									158,455
341150 - Public Records Modernization Trust Fund		110,072									110,072
341200 - Internal Service Fund Fees and Charges		1,769									1,769
341520 - Fees remitted to County from Sheriff	598,664	82,546									681,210
341800 - County Officer Commission and Fees	667,547	19,091									686,638
341900 - Other General Government Charges and Fees	76,275	81,643									157,918
342300 - Service Charge - Housing for Prisoners		297,436									297,436

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		117,149									117,149
342500 - Service Charge - Protective Inspection Fees		20,490									20,490
342600 - Service Charge - Ambulance Fees		1,203,320									1,203,320
342900 - Service Charge - Other Public Safety Charges and Fees		109									109
343400 - Service Charge - Garbage/Solid Waste		268,040									268,040
343800 - Service Charge - Cemetery		172,100									172,100
345900 - Service Charge - Other Economic Environment Charges		59,376									59,376
346400 - Service Charge - Animal Control and Shelter Fees		74,516									74,516
346900 - Service Charge - Other Human Services Charges	15,581										15,581
347200 - Service Charge - Parks and Recreation	276,193					49,122					325,315
348120 - County Court Criminal - Service Charges		3,364									3,364
348220 - Circuit Court Criminal - Service Charges		9,598									9,598
348310 - County Court Civil - Filing Fees		124,309									124,309
348320 - County Court Civil - Service Charges		10,851									10,851
348410 - Circuit Court Civil - Filing Fees		86,664									86,664
348420 - Circuit Court Civil - Service Charges		5,951									5,951
348520 - Traffic Court - Service Charges		54,939									54,939
348530 - Traffic Court - Court Costs		70,351									70,351
348710 - Probate Court - Filing Fees		34,635									34,635
348720 - Probate Court - Service Charges		2,109									2,109
348850 - State Reimbursement		208,526									208,526
351100 - Judgments and Fines - As Decided by County Court Criminal	20,815	309,735									330,550
352000 - Fines - Library	4,768										4,768
354000 - Fines - Local Ordinance Violation		38,070									38,070
359000 - Other Judgments, Fines and Forfeits	60,980	173,398									234,378
361100 - Interest	179,263	339,783		167,956		1,717					688,719
361300 - Net Increase (Decrease) in Fair Value of Investments	-7,614	-21,312		-6,434							-35,360
362000 - Rents and Royalties	214,202	216,576									430,778
364000 - Disposition of Fixed Assets		25,212									25,212
366000 - Contributions and Donations from Private Sources	25,760	66,163									91,923
369900 - Other Miscellaneous Revenues	2,218,531	1,031,194		1,006,380		5,695					4,261,800
381000 - Inter-Fund Group Transfers In	1,714,362	384,944									2,099,306
383000 - Installment Purchases & Capital Lease Proceeds	287,580										287,580
Grand Total	38,683,450	21,466,199		2,075,754		56,534					62,281,937

## Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	346,625										346,625
511.30 - Legislative - Operating Expenses	946,963			64,970							1,011,933
511.60 - Legislative - Capital Outlay				4,039,560							4,039,560
511.80 - Legislative - Grants and Aids	10,651										10,651



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	687,443										687,443
512.30 - Executive - Operating Expenses	122,320										122,320
513.10 - Financial and Administrative - Personnel Services	3,422,290	248									3,422,538
513.30 - Financial and Administrative - Operating Expenses	1,031,124	7,912									1,039,036
513.60 - Financial and Administrative - Capital Outlay	251,331	9,454									260,785
513.80 - Financial and Administrative - Grants and Aids	6,200										6,200
514.30 - Legal Counsel - Operating Expenses	238,326										238,326
515.10 - Comprehensive Planning - Personnel Services		389,387									389,387
515.30 - Comprehensive Planning - Operating Expenses	12,336	64,268									76,604
516.10 - Non-Court Information Systems - Personnel Services	226,775										226,775
516.30 - Non-Court Information Systems - Operating Expenses	337,403										337,403
516.60 - Non-Court Information Systems - Capital Outlay	127,709										127,709
516.70 - Non-Court Information Systems - Debt Service	149,498										149,498
519.10 - Other General Government - Personnel Services	795,469	162,537		234,884							1,192,890
519.30 - Other General Government - Operating Expenses	1,011,472	48,072		138,614		11,622					1,209,780
519.60 - Other General Government - Capital Outlay	108,030			371,517							479,547
519.80 - Other General Government - Grants and Aids	210,000										210,000
521.10 - Law Enforcement - Personnel Services	7,376,525										7,376,525
521.30 - Law Enforcement - Operating Expenses	1,526,719	980									1,527,699
521.60 - Law Enforcement - Capital Outlay	387,862	9,000									396,862
521.70 - Law Enforcement - Debt Service	282,700										282,700
522.10 - Fire Control - Personnel Services		2,872,713									2,872,713
522.30 - Fire Control - Operating Expenses		710,751		58,119							768,870
522.60 - Fire Control - Capital Outlay		122,806									122,806
522.70 - Fire Control - Debt Service		85,565									85,565
523.10 - Detention/Corrections - Personnel Services	4,318,370	93,090									4,411,460
523.30 - Detention/Corrections - Operating Expenses	1,639,107	100,451									1,739,558
523.60 - Detention/Corrections - Capital Outlay	29,343	353,368									382,711
524.10 - Protective Inspections - Personnel Services		264,794									264,794
524.30 - Protective Inspections - Operating Expenses		874,742		3,875							878,617
524.60 - Protective Inspections - Capital Outlay		38,496									38,496
525.10 - Emergency and Disaster Relief - Personnel Services	140,287										140,287
525.30 - Emergency and Disaster Relief - Operating Expenses	87,625										87,625
525.80 - Emergency and Disaster Relief - Grants and Aids	2,888	103,636									106,524
526.10 - Ambulance and Rescue Services - Personnel Services		2,327,815									2,327,815
526.30 - Ambulance and Rescue Services - Operating Expenses		753,162									753,162
526.60 - Ambulance and Rescue Services - Capital Outlay		90,076									90,076
526.70 - Ambulance and Rescue Services - Debt Service		74,970									74,970
527.30 - Medical Examiners - Operating Expenses	121,581										121,581
529.10 - Other Public Safety - Personnel Services	1,825,637										1,825,637
529.30 - Other Public Safety - Operating Expenses	85,012	194,510									279,522
529.60 - Other Public Safety - Capital Outlay	22,863	92,636									115,499
529.80 - Other Public Safety - Grants and Aids	1,769										1,769
534.10 - Garbage/Solid Waste - Personnel Services		80,513									80,513
534.30 - Garbage/Solid Waste - Operating Expenses		2,820,204									2,820,204
534.80 - Garbage/Solid Waste - Grants and Aids		40,557									40,557
537.10 - Conservation/Resource Management - Personnel Services	182,912										182,912
537.30 - Conservation/Resource Management - Operating Expenses	33,655										33,655



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation/Resource Management - Capital Outlay	2,255										2,255
537.80 - Conservation/Resource Management - Grants and Aids	43,000										43,000
541.10 - Road/Street Facilities - Personnel Services		1,429,852		1,134							1,430,986
541.30 - Road/Street Facilities - Operating Expenses		2,339,768		676,545							3,016,313
541.60 - Road/Street Facilities - Capital Outlay		3,021,567		12,700							3,034,267
542.10 - Airports - Personnel Services		92,732									92,732
542.30 - Airports - Operating Expenses		465,983		487,500							953,483
549.30 - Other Transportation - Operating Expenses		40,754									40,754
552.10 - Industry Development - Personnel Services		58,405									58,405
552.30 - Industry Development - Operating Expenses		259,915									259,915
552.80 - Industry Development - Grants and Aids		260,000									260,000
553.10 - Veterans Services - Personnel Services	72,619										72,619
553.30 - Veterans Services - Operating Expenses	9,972										9,972
554.10 - Housing and Urban Development - Personnel Services		34,211									34,211
554.30 - Housing and Urban Development - Operating Expenses		1,485,225									1,485,225
562.10 - Health - Personnel Services	309,530	3,859									313,389
562.30 - Health - Operating Expenses	147,533	77,301		28,340							253,174
562.60 - Health - Capital Outlay	35,110										35,110
563.10 - Mental Health - Personnel Services	57,148										57,148
563.30 - Mental Health - Operating Expenses	2,490										2,490
563.80 - Mental Health - Grants and Aids	53,788										53,788
564.30 - Public Assistance - Operating Expenses	843,109										843,109
569.10 - Other Human Services - Personnel Services	506,645										506,645
569.30 - Other Human Services - Operating Expenses	528,385										528,385
569.60 - Other Human Services - Capital Outlay	5,350										5,350
571.10 - Libraries - Personnel Services	342,025										342,025
571.30 - Libraries - Operating Expenses	146,814	5,607									152,421
571.60 - Libraries - Capital Outlay	2,790										2,790
572.10 - Parks/Recreation - Personnel Services	681,800										681,800
572.30 - Parks/Recreation - Operating Expenses	614,323			11,608		70,816					696,747
572.60 - Parks/Recreation - Capital Outlay	92,483			253,713							346,196
575.60 - Special Facilities - Capital Outlay		12,189									12,189
581.90 - Interfund Transfers Out - Other Uses	107,058	1,992,248									2,099,306
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		59,615									59,615
601.80 - Court Administration - Grants and Aids	54,792										54,792
602.80 - State Attorney Administration - Grants and Aids	78,315										78,315
603.80 - Public Defender Administration - Grants and Aids	23,986										23,986
604.10 - Clerk of Court Administration - Personnel Services		48,247									48,247
604.30 - Clerk of Court Administration - Operating Expenses	101	4,074									4,175
608.30 - Jury Management - Operating Expenses		16,099									16,099
614.10 - Clerk of Court - Personnel Services		358,463									358,463
614.30 - Clerk of Court - Operating Expenses		6,653									6,653
634.10 - Clerk of Court - Personnel Services		364,182									364,182
634.30 - Clerk of Court - Operating Expenses		4,585									4,585
654.10 - Clerk of Court - Personnel Services		72,222									72,222
654.30 - Clerk of Court - Operating Expenses		2,968									2,968
671.30 - Court Administration - Operating Expenses		10,989									10,989
674.10 - Clerk of Court - Personnel Services		31,251									31,251





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.30 - Clerk of Court - Operating Expenses		3,834									3,834
694.10 - Clerk of Court - Personnel Services		50,670									50,670
694.30 - Clerk of Court - Operating Expenses		1,614									1,614
711.10 - Courthouse Security - Personnel Services	963,750										963,750
711.30 - Courthouse Security - Operating Expenses	53,744										53,744
711.60 - Courthouse Security - Capital Outlay		2,374									2,374
712.60 - Courthouse Facilities - Capital Outlay		17,837									17,837
715.30 - Legal Aid - Operating Expenses		10,900									10,900
719.30 - Other Operating Court Costs - Operating Expenses		168,427									168,427
744.10 - Clerk of Court - Personnel Services		39,531									39,531
744.30 - Clerk of Court - Operating Expenses		3,469									3,469
764.10 - Clerk of Court - Personnel Services		91,100									91,100
764.30 - Clerk of Court - Operating Expenses		4,754									4,754
Grand Total	33,885,735	25,740,187		6,383,079		82,438					66,091,439

Data Element Worksheet Report for FYE: 2020, Okeechobee

Affiliates Report for FYE 2020

