



Highlands County Florida Clerk of Courts

***INTERIM FINANCIAL REPORT
OF KEY OPERATING
PERFORMANCE MEASURES AS OF
March 31, 2016
(UNAUDITED)***



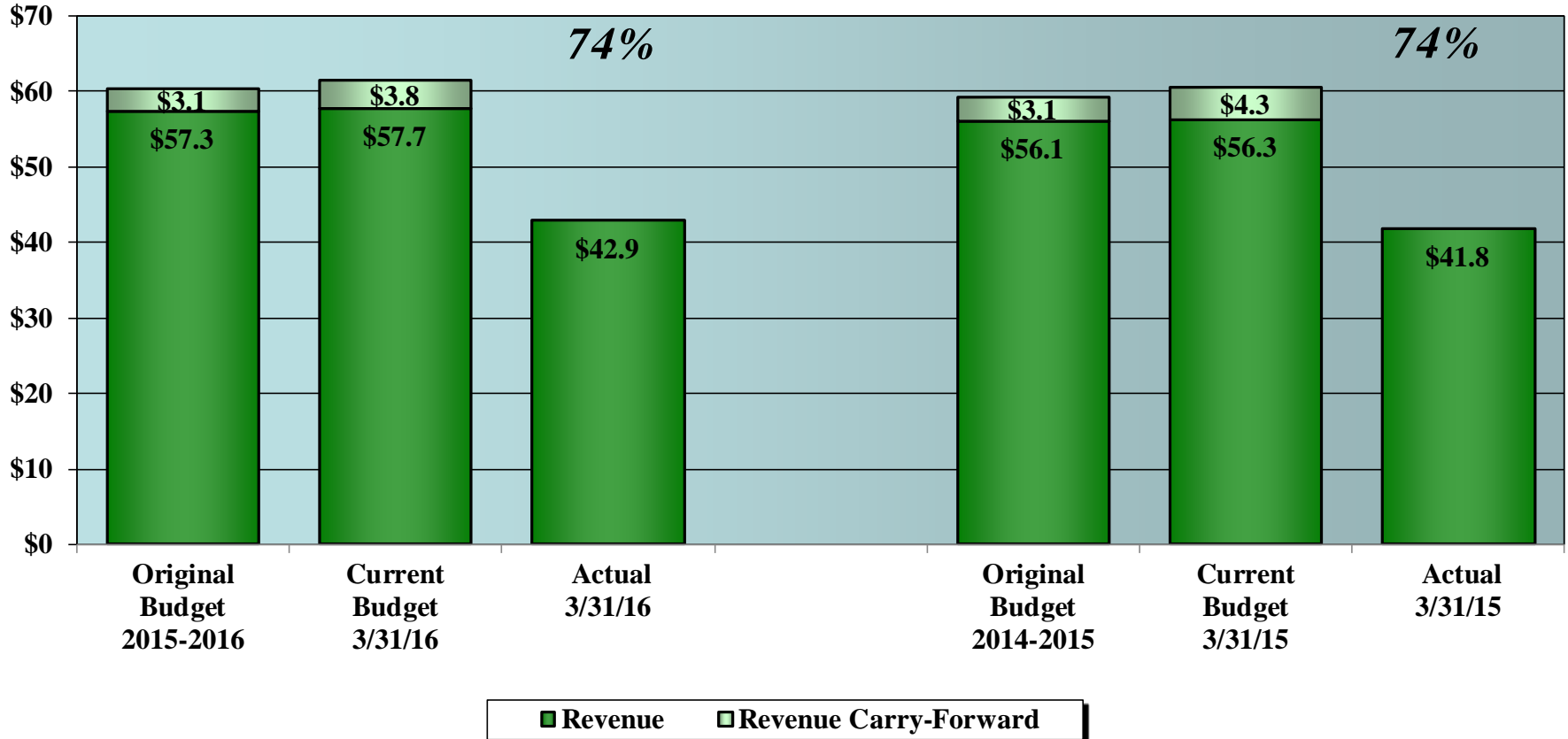


(UNAUDITED)

REVENUE – GENERAL FUND

BUDGET – TO – ACTUAL

(In Millions)

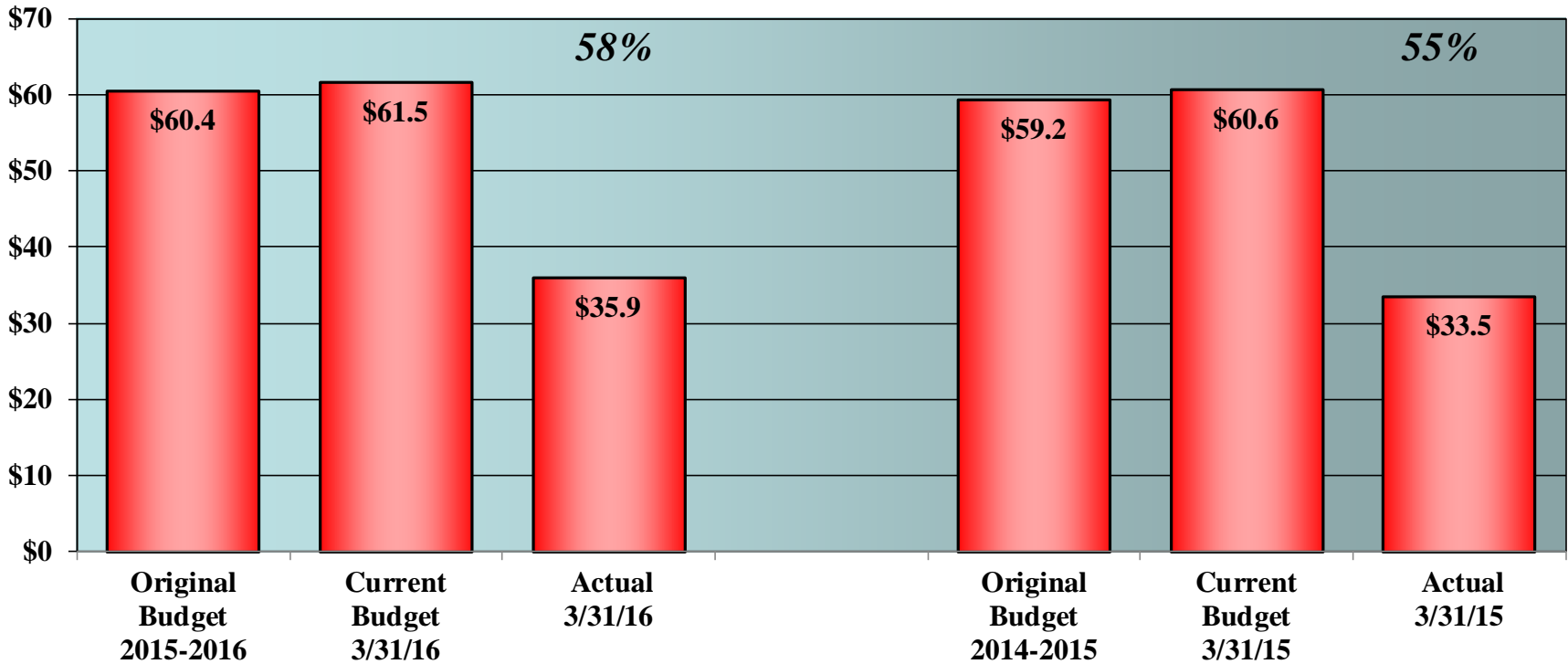




(UNAUDITED)

EXPENDITURES – GENERAL FUND BUDGET - TO - ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 57%

Actual Less Encumbrances / Prior Year: 53%



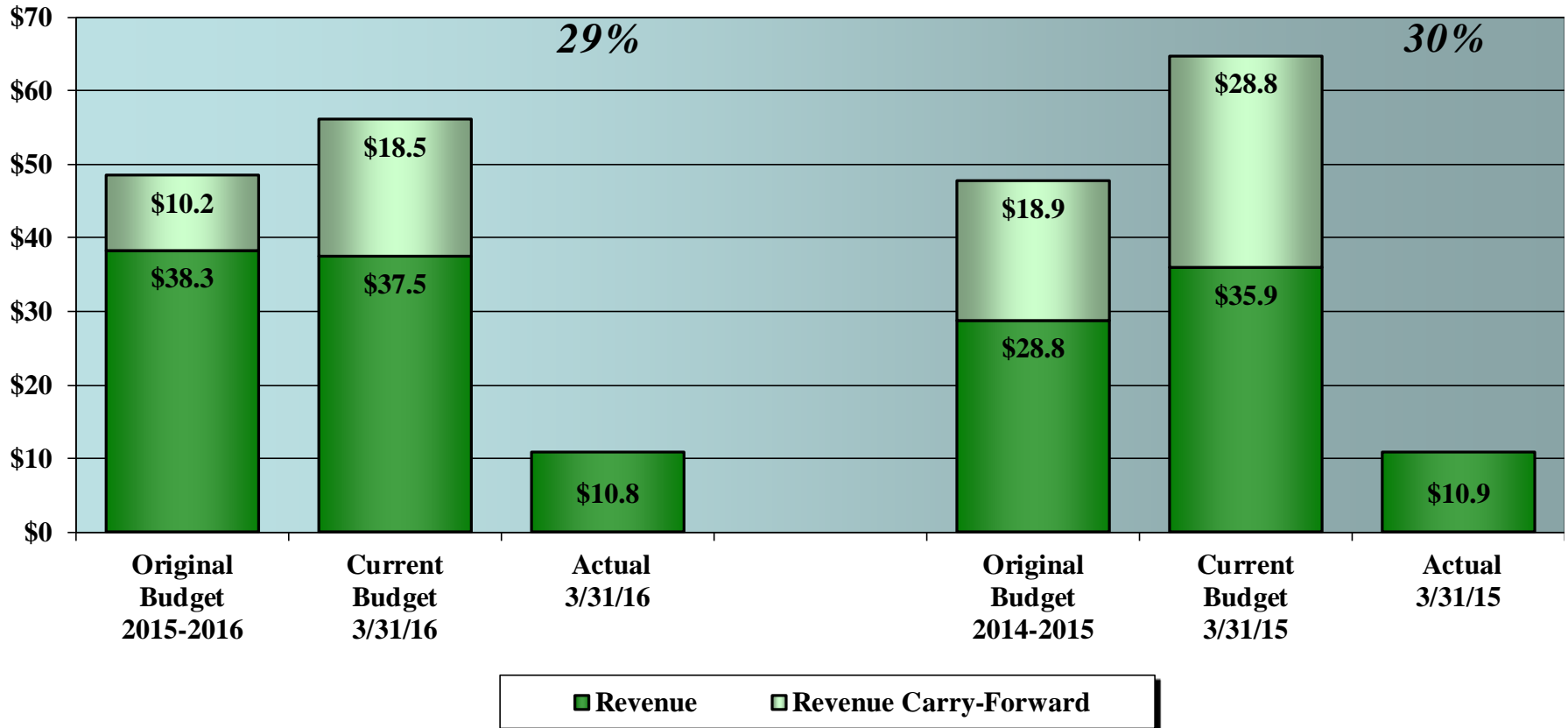


(UNAUDITED)

REVENUE – SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL

(In Millions)



Note: State Revenue Sharing Funds lag 30 to 60 days



Robert W. Germaine, Clerk

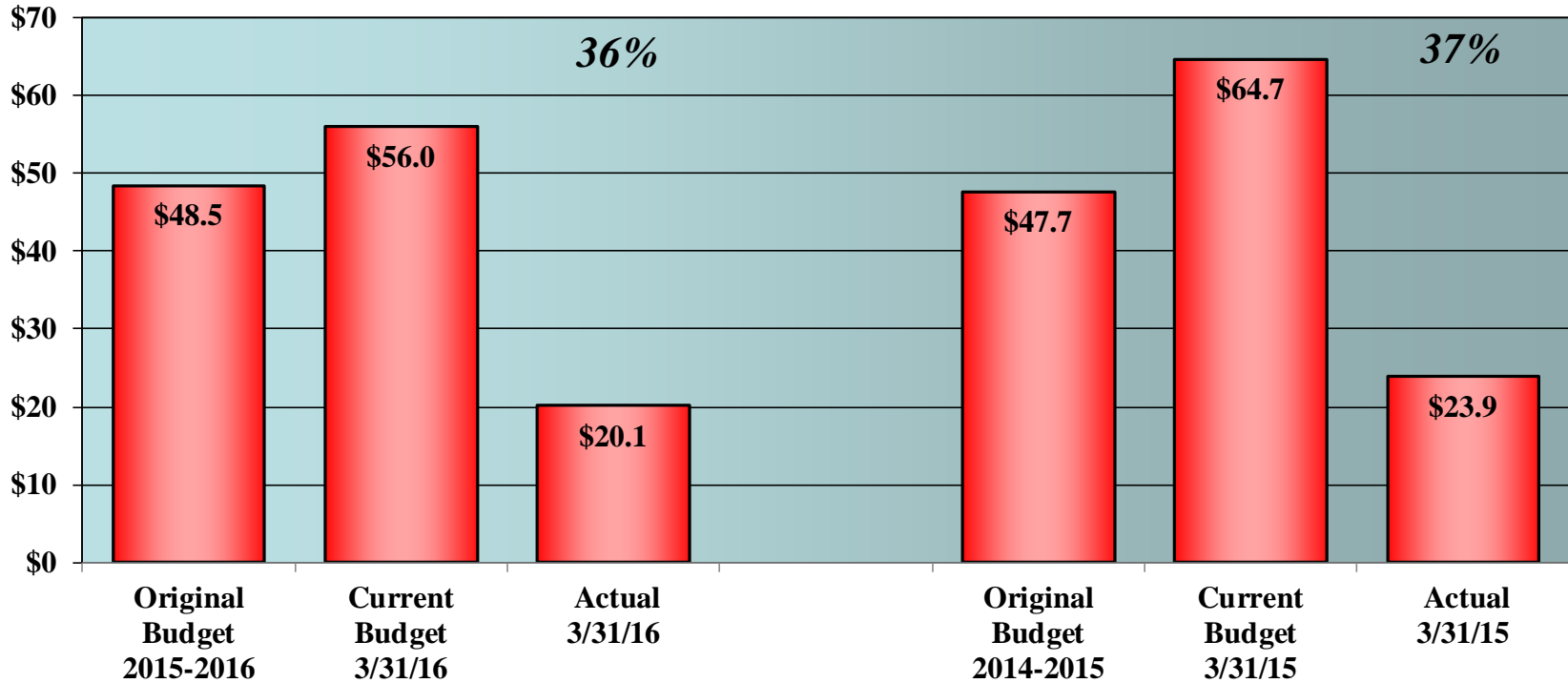


(UNAUDITED)

EXPENDITURES - SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 23%

Actual Less Encumbrances / Prior Year: 22%

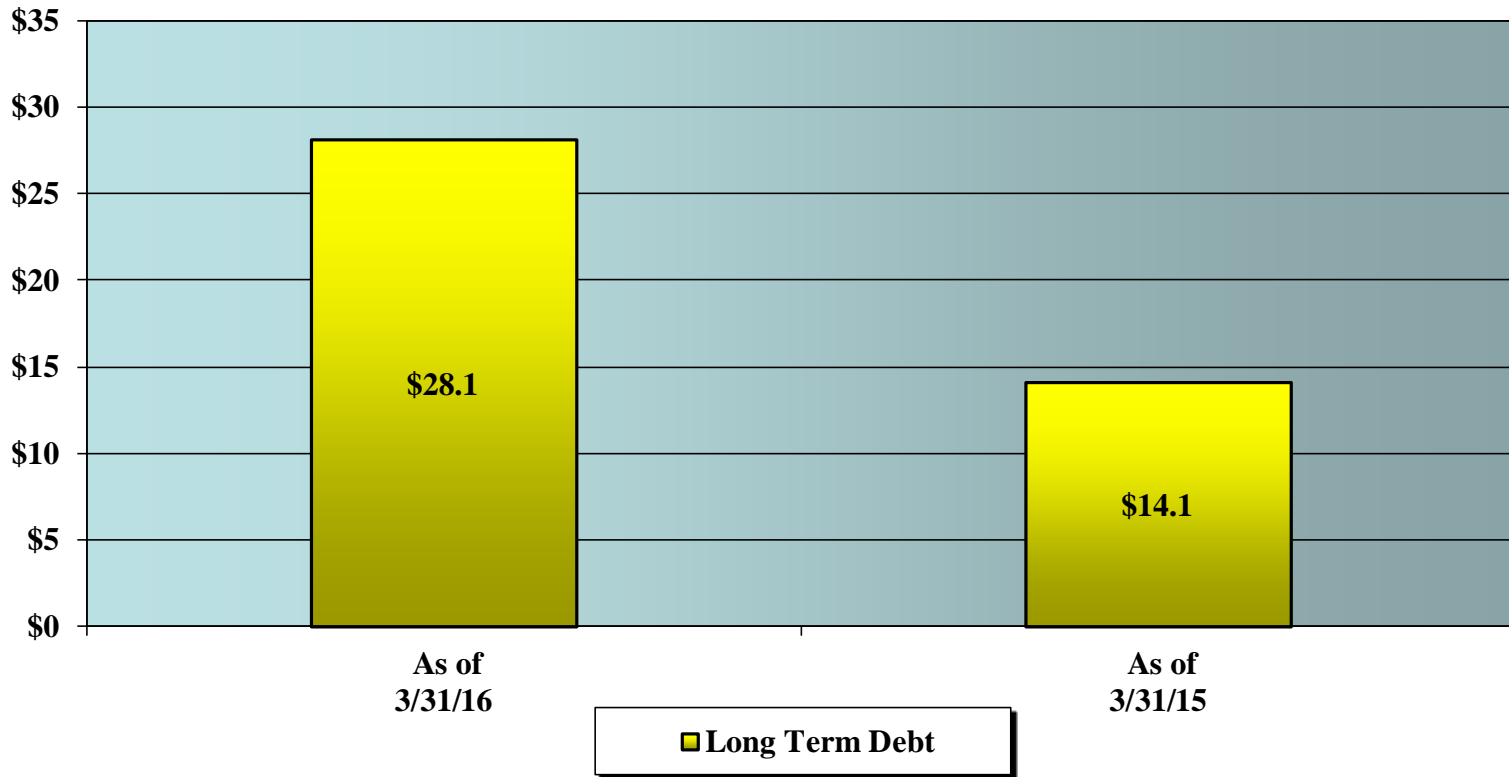




(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

(In Millions)





(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

	Balance	Interest Rate	Final Payment	Holder of Note	
Lorida Fire Truck (Fund 138) *Payable solely from service assessments on lots benefited in the District.	5,108.43	5.78%	September 1, 2016	Bank of America	Original Amount – \$153,250.00 Dated – December 4, 2001
Sun N Lake Recreation Center (Fund 128) *Payable solely from service assessments on lots benefited in the District.	22,500.00	Floating Rate 54% of prime	June 1, 2017	SunTrust	Original Amount – \$300,000.00 Dated – August 19, 1997
Motorola Lease-Purchase (Fund 151)	585,459.87	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$1,411,181.90 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 114) Leisure Lakes SBF	35,737.74	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$86,141.60 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 116) Highlands Park SBF	24,968.64	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$60,184.00 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 144) Lake Placid SBF	Paid Off	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$113,493.12 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 120) Placid Lakes SBF	Paid Off	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$76,281.00 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 138) Lorida SBF	36,725.96	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$88,523.60 Dated – April 1, 2013



(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

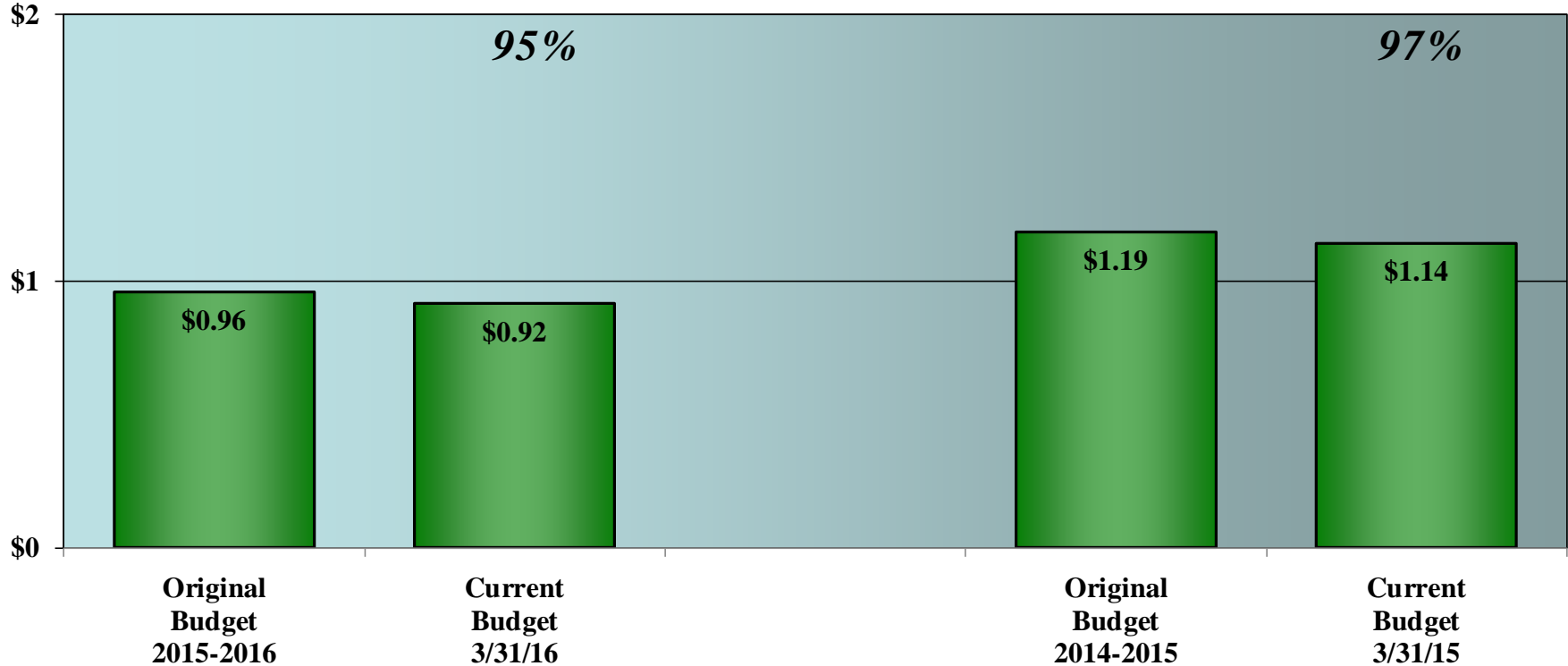
	Balance	Interest Rate	Final Payment	Holder of Note	
Motorola Lease-Purchase (Fund 133) West Sebring SBFDF	\$ 88,353.89	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$212,966.60 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 113) Highlands Lakes SBFDF	46,742.42	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$112,667.10 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 102) Desoto City SBFDF	40,614.44	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$97,896.30 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 137) Venus SBFDF	8,434.29	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$20,329.87 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 101) Sun 'n Lakes Estates of LP SBD	Paid Off	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$80,332.55 Dated – April 1, 2013
Windy Point / Ballfield Complex (Fund 151) *Serviced from /secured by revenues from the 1 cent discretionary infrastructure sales surtax.	1,174,397.20	.82%	November 1, 2019	Fifth Third	Original Amount \$3,448,637.00 Dated – October 3, 2005
ISS Revenue Note, 2010 (Fund 151)	Refinanced	2.48%	November 1, 2019	SunTrust	Original Amount - \$11,890,000 Dated – October 6, 2010
Motorola Lease-Purchase (Fund 151)	3,305,023.40	1.59%	November 1, 2019	Motorola Solutions, Inc.	Original Amount \$5,650,472.00 Dated – November 1, 2012
ISS Refunding Revenue Note, 2015 (Fund 151)	22,575,000.00	2.01%	November 1, 2025	Regions Capital Advantage, Inc.	Original Amount \$23,600,000 Dated – May 7, 2015
Desoto City Fire Apparatus (Fund 102)	162,412.61	4.61%	March 29, 2027	Seacoast National	Original Amount - \$210,000.00 Dated – March 29, 2012



(UNAUDITED)

RESERVE FOR CONTINGENCY BEGINNING BUDGET TO CURRENT BUDGET

(In Millions)





(UNAUDITED)

RESERVE FOR CONTINGENCY

(Changes during the Fiscal Year)

Budget Amendment	Amount	Description	Date Approved
15-16-009	(\$ 48,000.00)	Upgrade 48 cellular modems for text alarm system and technical support	10/20/2015
15-16-013	(7,083.19)	Service contracts for jail security system upgrade	11/3/2015
15-16-028	(21,000.00)	Materials for installation of driver feedback signs	11/17/2015
15-16-031	19.00	Adjust Property Appraiser's FY 16 budget for DOR changes	12/1/2015
15-16-033	(17,985.00)	Purchase computers and other office equipment	12/1/2015
15-16-034	94,305.00	Realign funds for patrol vehicles and Taser replacements	12/1/2015
15-16-035	(22,000.00)	Additional funding for modifications to ambulances constructed July 2015	12/15/2015
15-16-038	6,499.26	Increase due to adjustment for expenses moved back to FY 15	12/15/2015
15-16-040	51,907.51	Adjust Citripac project rollover from FY 15	12/15/2015
15-16-044	(5,800.00)	Evergreen Solutions classification and compensation study	1/21/16
15-16-049	(30,000.00)	Reallocate funds to Peachtree Drive guardrail installation project	1/21/16



(UNAUDITED)

RESERVE FOR CONTINGENCY

(Changes during the Fiscal Year)

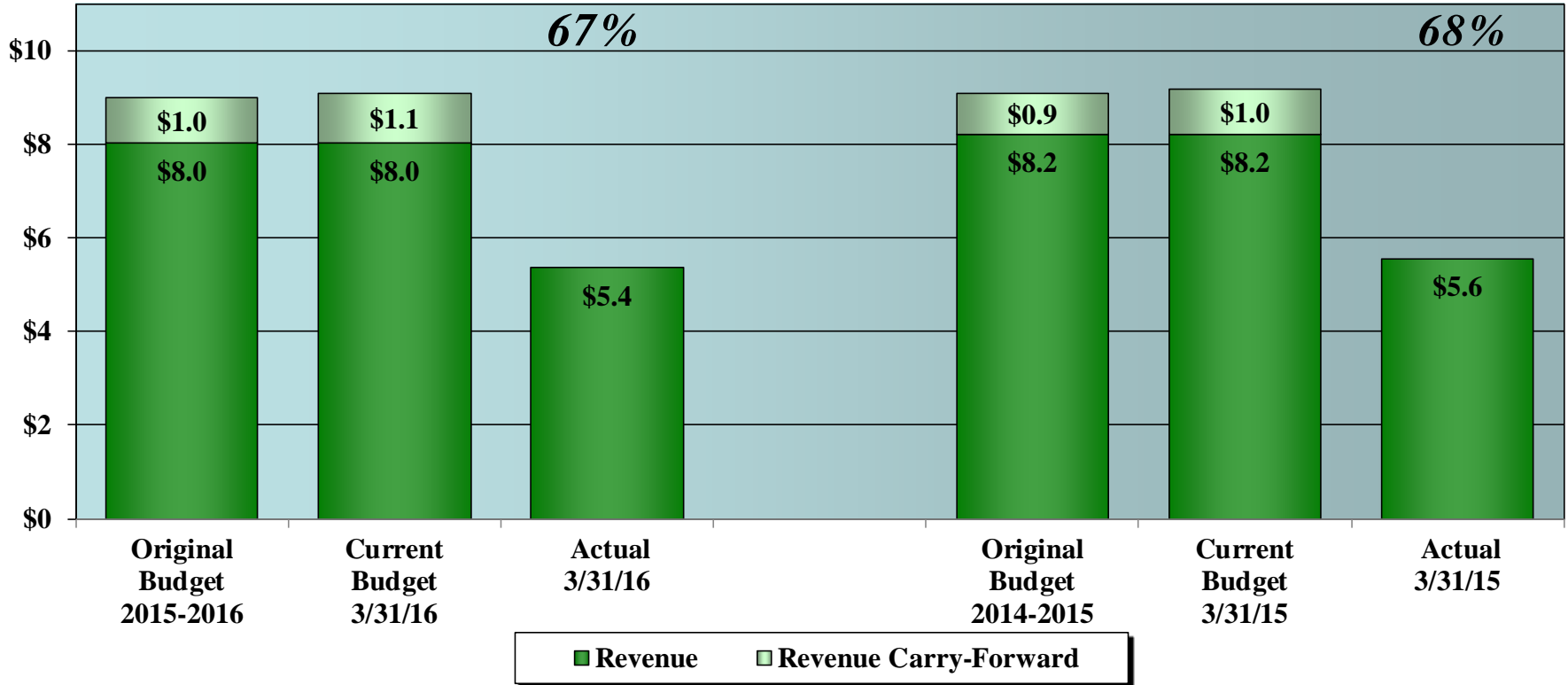
Budget Amendment	Amount	Description	Date Approved
15-16-057	(\$ 24,770.00)	Replacement security scanner for ADA entrance at the courthouse	2/3/16
15-16-060	(8,140.00)	Replace County Library courier with contracted services; Other Library repairs	2/16/16
15-16-065	(12,348.90)	Preventative maintenance agreement for courthouse security camera system	3/16/16



(UNAUDITED)

REVENUE – SOLID WASTE BUDGET - TO - ACTUAL

(In Millions)



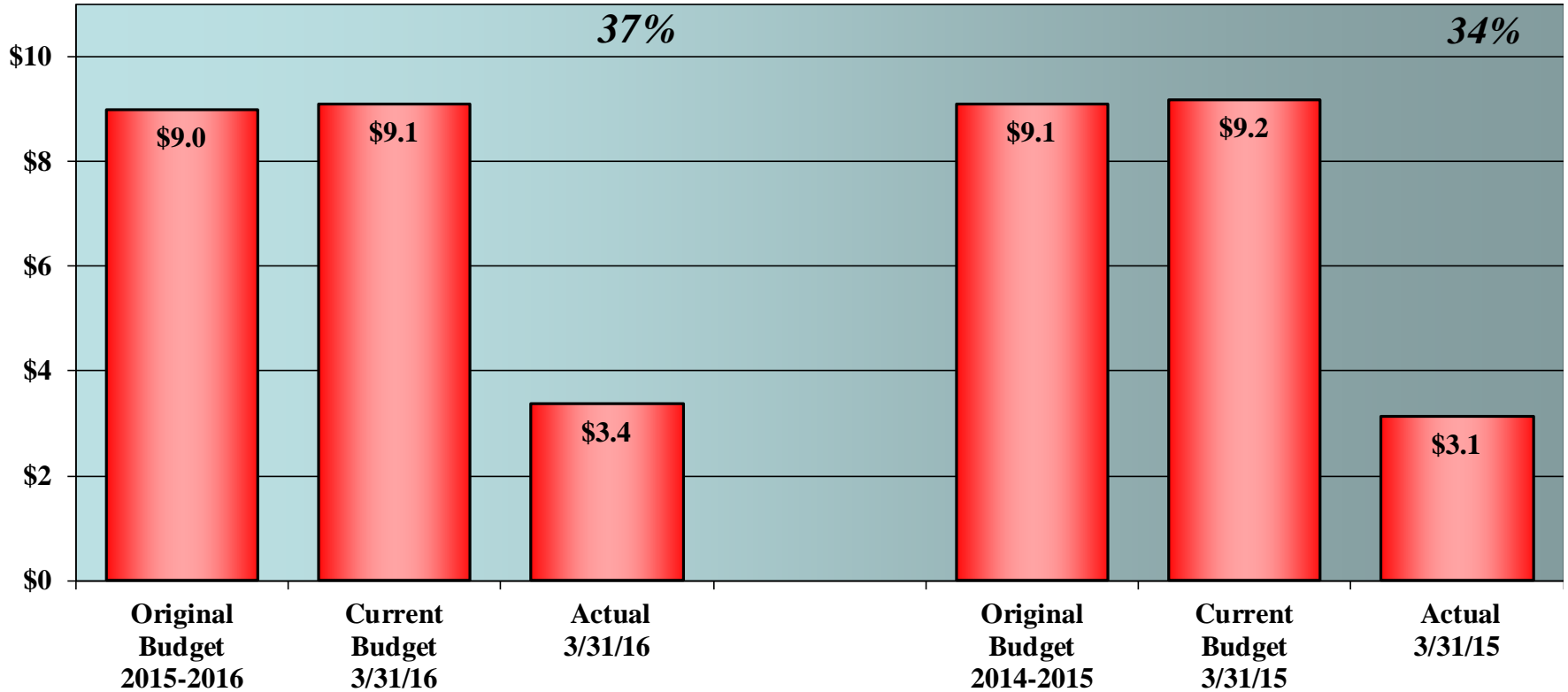


(UNAUDITED)

EXPENSES – SOLID WASTE

BUDGET-TO-ACTUAL AND ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 33%

Actual Less Encumbrances / Prior Year: 31%

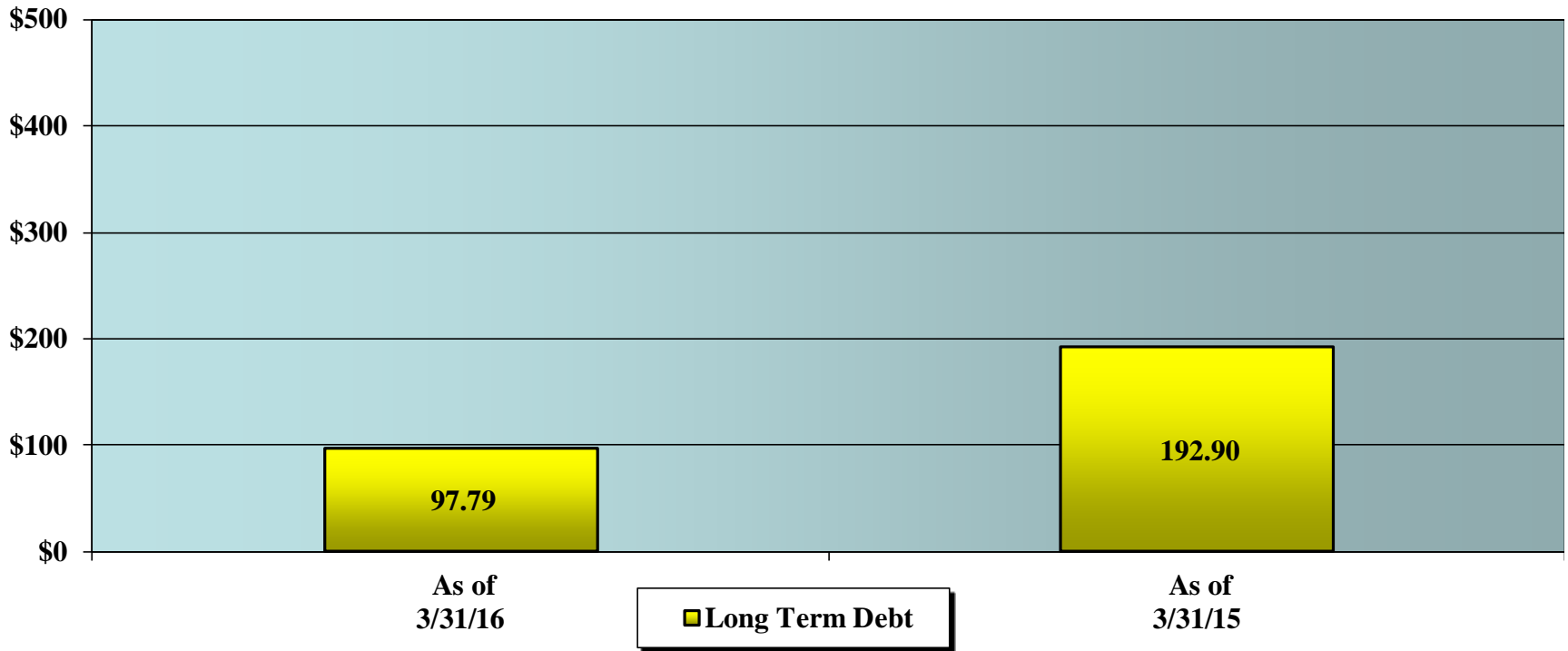




(UNAUDITED)

LONG-TERM DEBT – SOLID WASTE

(In Thousands)





(UNAUDITED)

LONG-TERM DEBT SOLID WASTE FUND

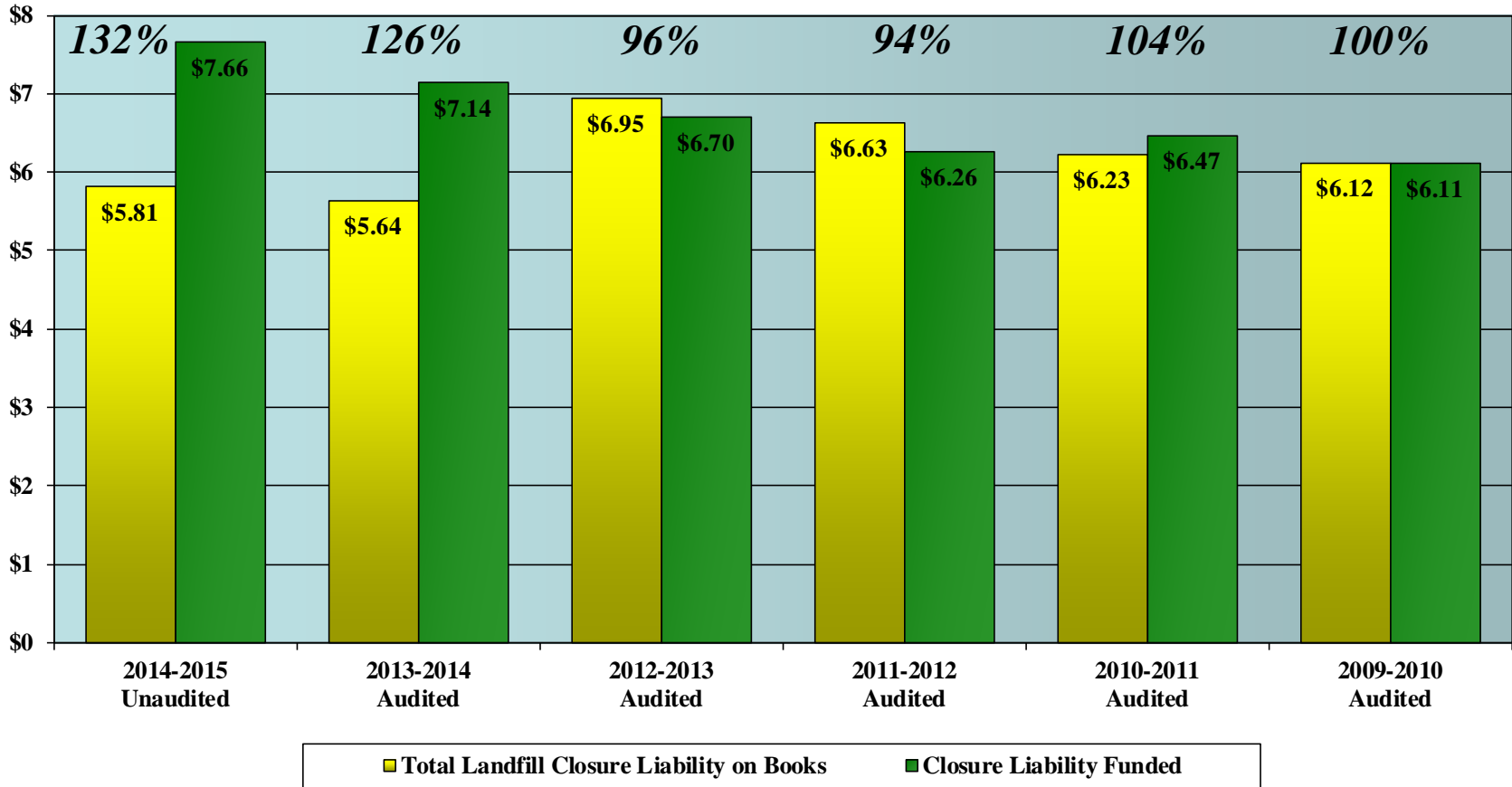
	Balance	Interest Rate	Final Payment	Holder of Note	
Lease-Purchase Bomag Landfill Compactor	\$ 97,789.51	2.84%	November 13, 2017	Santander	Original Amount - \$472,392.00 Dated – November 13, 2012



LANDFILL CLOSURE LIABILITY

Percent Funded Six Fiscal Years

(In Millions)



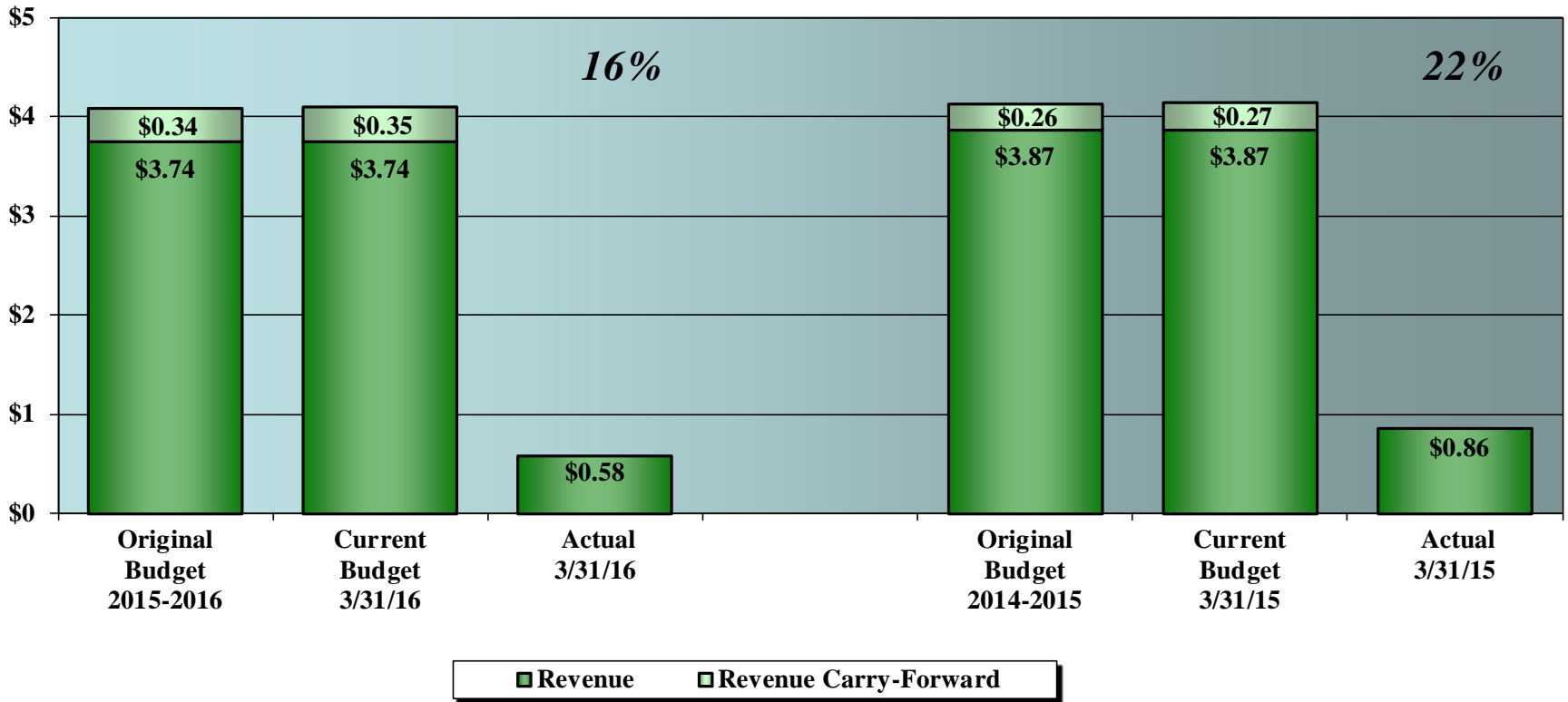


(UNAUDITED)

REVENUE – ENERGY RECOVERY FUND

BUDGET - TO - ACTUAL

(In Millions)

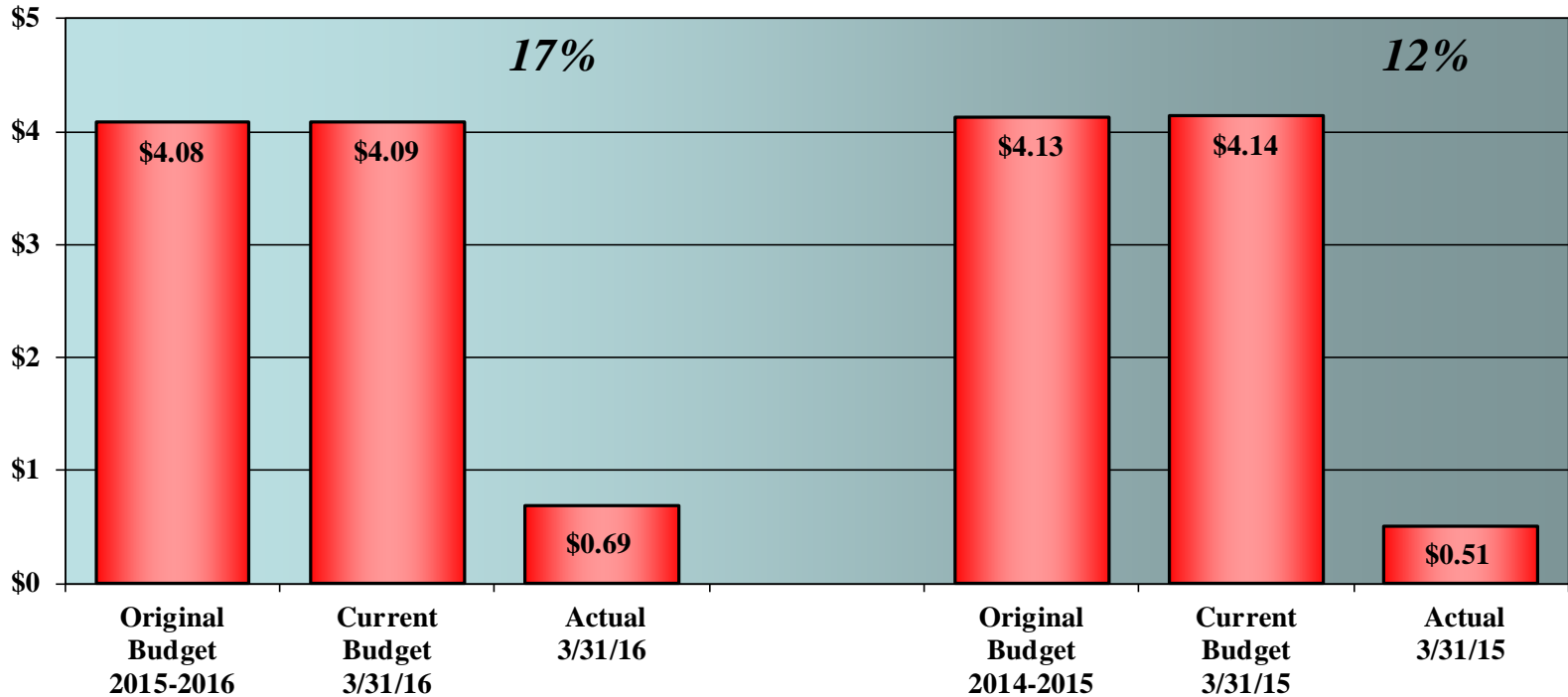




(UNAUDITED)

EXPENSES – ENERGY RECOVERY FUND BUDGET-TO-ACTUAL AND ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year : 15%

Actual Less Encumbrances / Prior Year: 12%

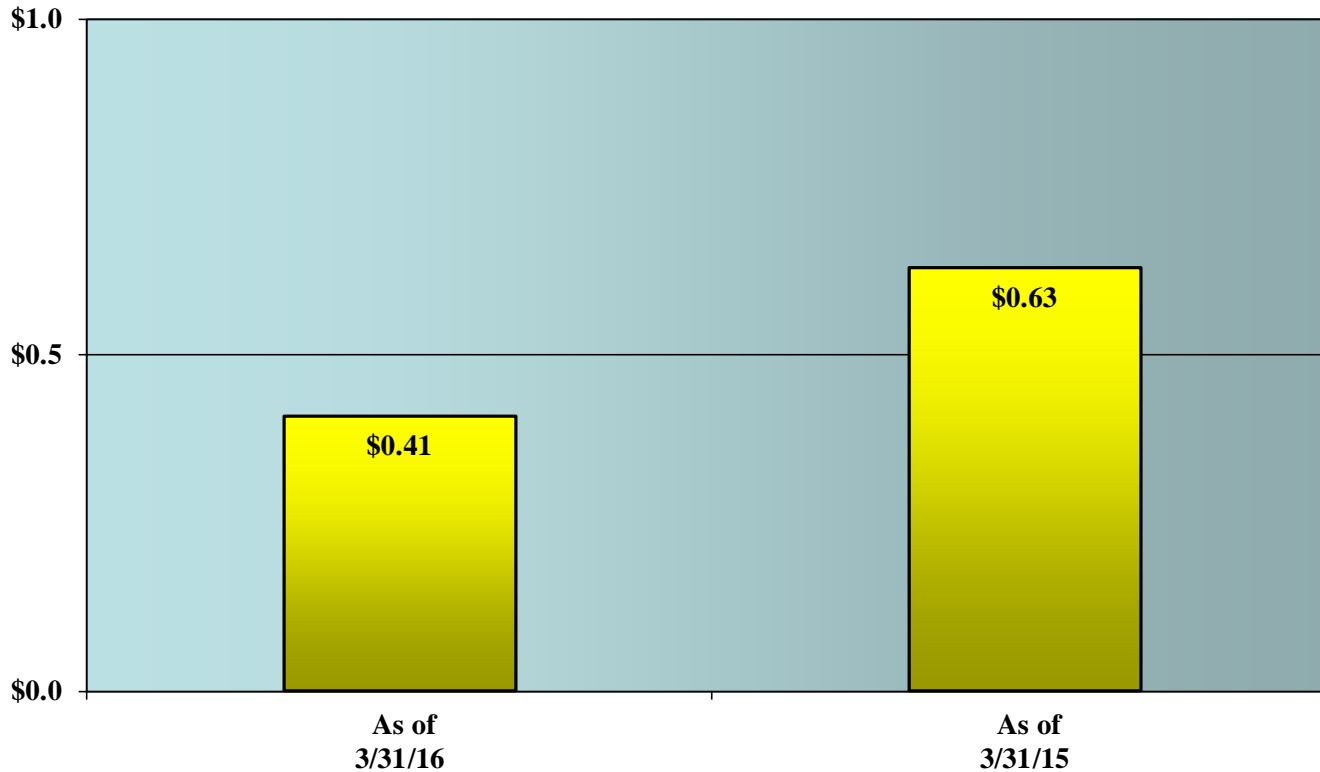




(UNAUDITED)

LONG-TERM DEBT ENERGY RECOVERY

(In Millions)





(UNAUDITED)

LONG-TERM DEBT

ENERGY RECOVERY FUND

	Balance	Interest Rate	Final Payment	Holder of Note	
Asphalt Plant Revenue Note	\$ 410,603.57	4.39%	November 8, 2017	SunTrust	Original Amount - \$2,480,388.38 Dated - May 20, 2009





(UNAUDITED)

FUND SUMMARY

2nd QUARTER

	REVENUES	
Fund	Percent Collected / Billed	Percentage Points Above/ Below Target of 50%
General	74%	24 Percentage Points Above Target
Special Revenue	29%	21 Percentage Points Below Target
Solid Waste	67%	17 Percentage Points Above Target
Energy Recovery	16%	34 Percentage Points Below Target
	EXPENDITURES	
Fund	Percent Expended & Encumbered	Percentage Points Above/ Below Target of 50%
General	58%	8 Percentage Points Above Target
Special Revenue	36%	14 Percentage Points Below Target
Solid Waste	37%	13 Percentage Points Below Target
Energy Recovery	17%	33 Percentage Points Below Target





(UNAUDITED)

IMPACT FEES

REVENUE & EXPENDITURE SUMMARY

2nd QUARTER

	2015-2016 Original Budget	3/31/2016 Current Budget	3/31/2016 Actual Revenues	3/31/2016 Actual Expenditures
Transportation	\$ 57,764	\$ 57,764	\$ 88	\$ -
Parks & Recreation	4,571	4,571	7	-
Correctional Facilities	4,489	4,489	9	-
Fire	4,777	4,777	7	-
Libraries	1,710	1,710	3	-
Law Enforcement	1,323	1,323	2	-
EMS	1,023	1,023	2	-

Note:

Collection of Impact Fees began January 1, 2007.

Impact Fee Expenditures began in the 3rd Quarter of 2008-2009 Fiscal Year.

Impact Fees were suspended by Board approval June 2009, 2010, 2011, 2012, 2013 and 2014. Suspended thru June 30th, 2017.





(UNAUDITED)

IMPACT FEES

COLLECTION & EXPENDITURE SUMMARY

FY 2007 Collections

Fund	FY 2007 Collections	Expended / Encumbered As of 9/30/2013	Unspent Balance
Transportation Avon Park	\$ 76,914.17	\$ (76,914.17)	\$ -
Transportation Lake Placid	181,063.71	(181,063.71)	-
Transportation Sebring	449,110.12	(449,110.12)	-
Parks & Rec. Avon Park	7,927.01	(7,927.01)	-
Parks & Rec. Lake Placid	14,190.07	(14,190.07)	-
Parks & Rec. Sebring	31,938.44	(31,938.44)	-
Corrections Facilities	48,866.94	(48,866.94)	-
Fire	58,041.25	(58,041.25)	-
Libraries	17,465.75	(17,465.75)	-
Law Enforcement	15,432.47	(15,432.47)	-
EMS	6,001.69	(6,001.69)	-



(UNAUDITED)

IMPACT FEES

COLLECTION & EXPENDITURE SUMMARY

FY 2008 Collections

Fund	FY 2008 Collections	Expended / Encumbered As of 9/30/2014	Unspent Balance
Transportation Avon Park	\$ 66,165.67	\$ (66,165.67)	\$ -
Transportation Lake Placid	190,408.77	(190,408.77)	-
Transportation Sebring	475,332.30	(475,332.30)	-
Parks & Rec. Avon Park	6,494.48	(4,623.89)	1,870.59
Parks & Rec. Lake Placid	17,032.91	(17,032.91)	-
Parks & Rec. Sebring	28,994.94	(28,994.94)	-
Corrections Facilities	44,685.42	(44,685.42)	-
Fire	50,870.55	(50,870.55)	-
Libraries	15,924.25	(15,924.25)	-
Law Enforcement	12,965.53	(12,965.53)	-
EMS	5,975.72	(5,975.72)	-



(UNAUDITED)

IMPACT FEES

COLLECTION & EXPENDITURE SUMMARY

FY 2009 Collections

Fund	FY 2009 Collections	Expended / Encumbered As of 9/30/2015	Unspent Balance
Transportation Avon Park	\$ 49,765.67	\$ (49,765.67)	\$ -
Transportation Lake Placid	62,147.41	(13,134.44)	49,012.97
Transportation Sebring	141,304.78	(141,304.78)	-
Parks & Rec. Avon Park	2,415.54	-	2,415.54
Parks & Rec. Lake Placid	4,121.63	(4,121.63)	-
Parks & Rec. Sebring	6,462.59	(6,462.59)	-
Corrections Facilities	10,289.43	(7,349.64)	2,939.79
Fire	17,029.17	(17,029.17)	-
Libraries	3,658.77	(2,693.98)	964.79
Law Enforcement	3,201.05	(2,476.89)	724.16
EMS	1,700.77	(1,259.85)	440.92





(UNAUDITED)

IMPACT FEES

COLLECTION & EXPENDITURE SUMMARY

FY 2011 Collections

<u>Fund</u>	<u>FY 2011 Collections</u>	<u>Expended / Encumbered As of 3/31/2016</u>	<u>Balance to Expend / Encumber by 9/30/2017</u>
Transportation Avon Park	\$ 50,136.30	\$ -	\$ -
Fire	4,053.27	(832.97)	3,220.30
EMS	365.94	-	365.94

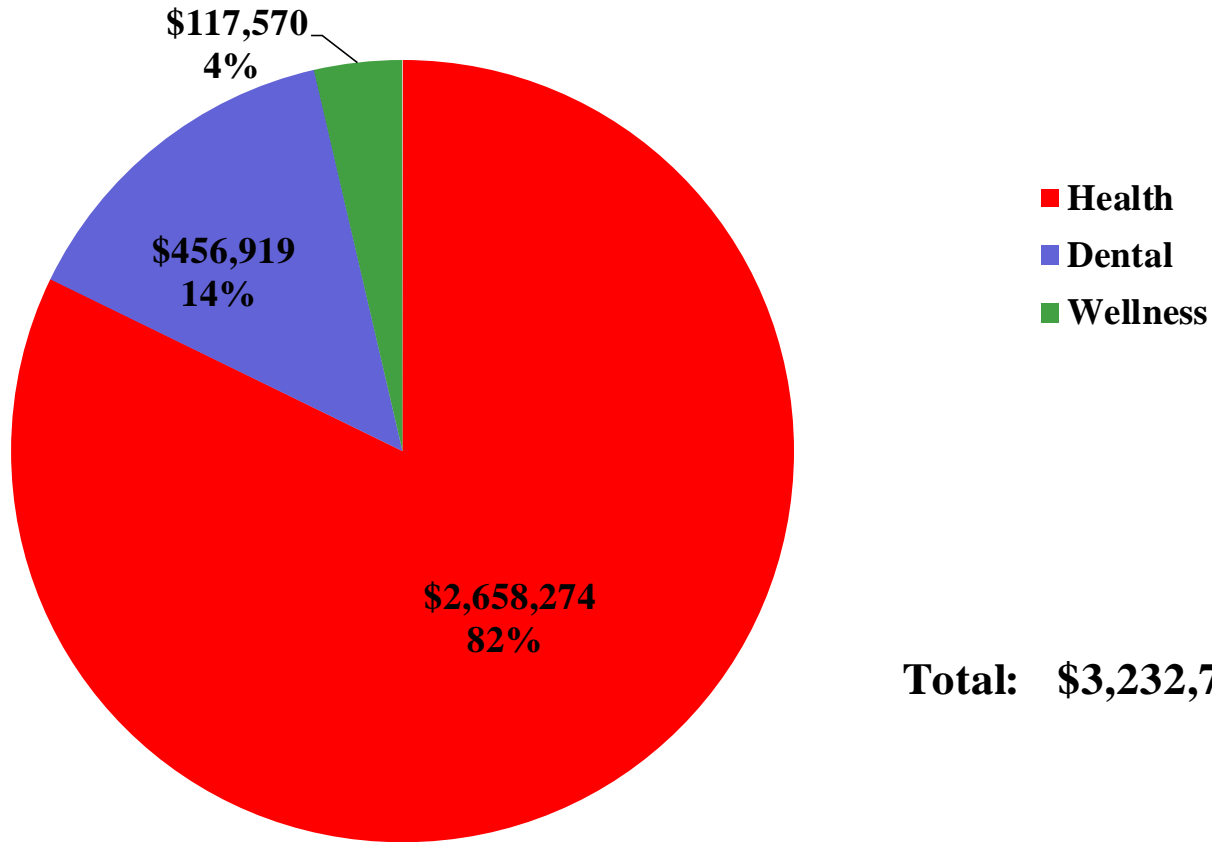


(UNAUDITED)

EMPLOYEE BENEFIT FUND

FUND BALANCE

As of March 31, 2016



Total: \$3,232,763

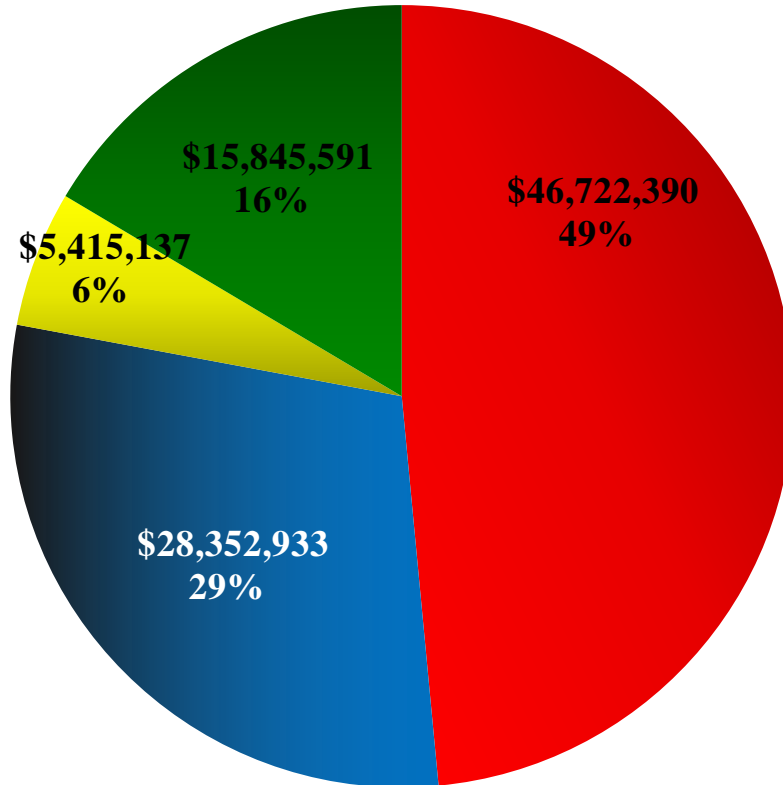




(UNAUDITED)

BOCC Investment Portfolio

As of March 31, 2016



■ TD Bank
(earning .30%)

■ Certificates of Deposit
(earning .40 - .97%)

■ Florida Prime
(earning .57%)

■ FLGIT
(earning 0.75%)

Total: \$96,336,051



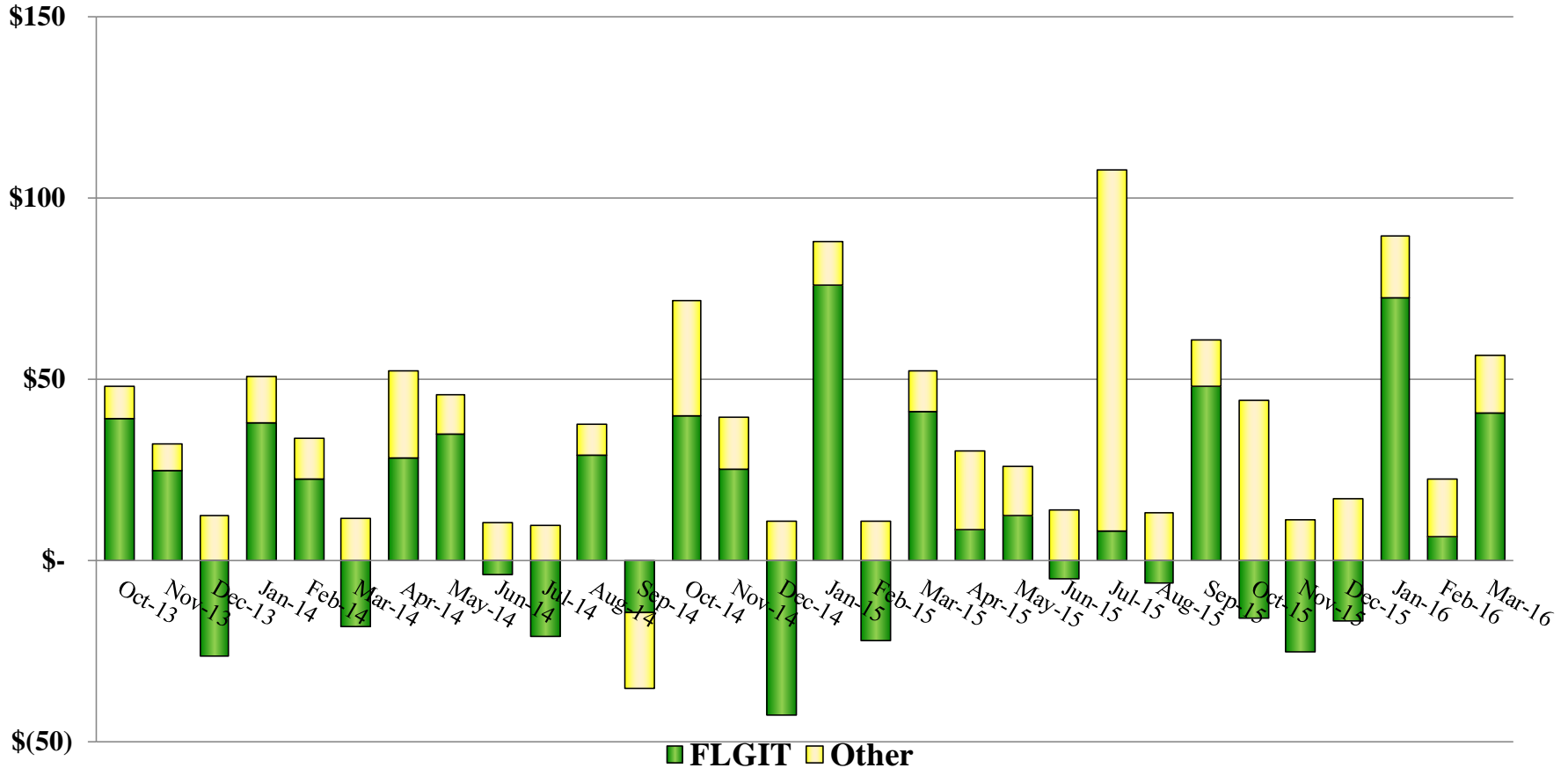


(UNAUDITED)

BOCC Investment Earnings

October 1, 2013 through March 31, 2016

(In Thousands)



- Total FLGIT earnings from October 2015 – March 2016 \$ 61,475.90
- Total earnings from October 2015 – March 2016 \$ 182,206.05



Robert W. Germaine, Clerk



Highlands County Florida Clerk of Courts

INTERIM FINANCIAL REPORT OF EMERGENCY MEDICAL SERVICES KEY OPERATING PERFORMANCE MEASURES AS OF March 31, 2016

(UNAUDITED)

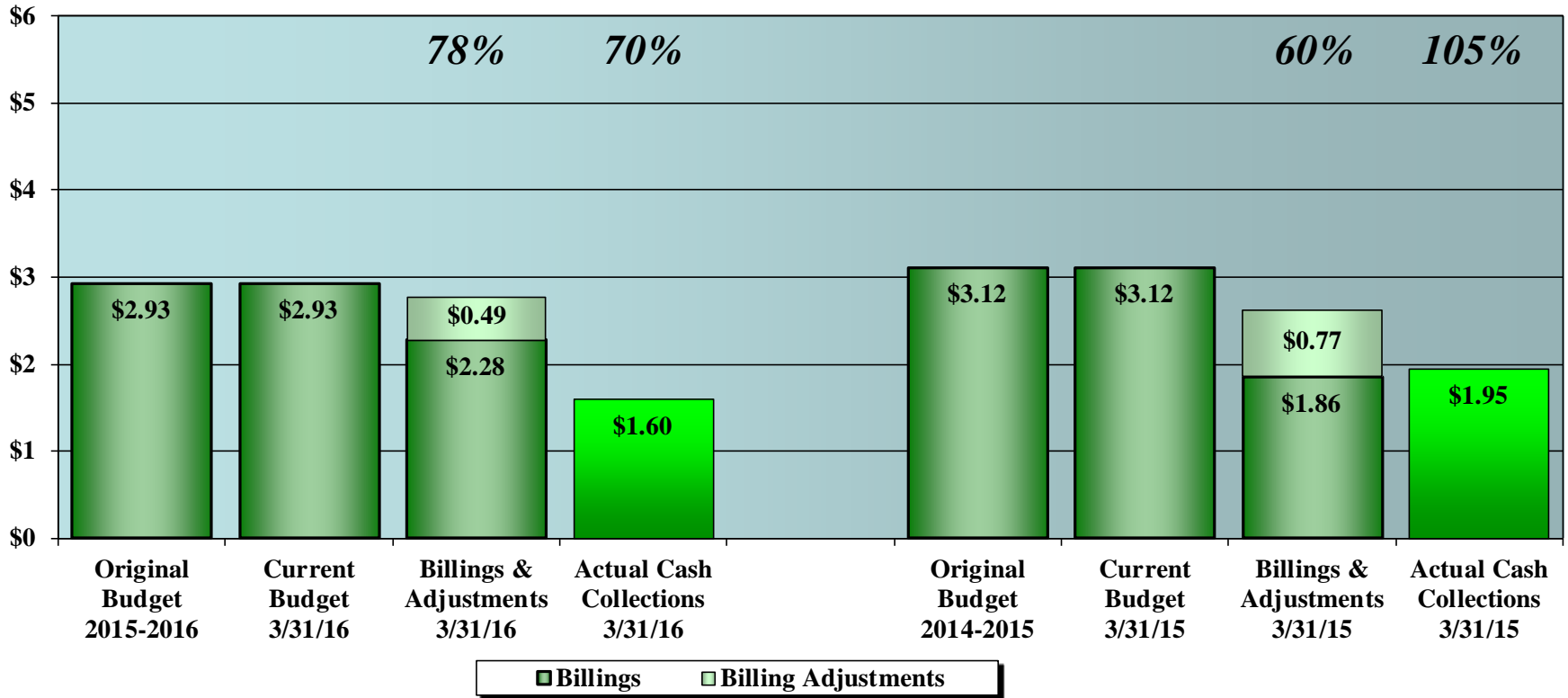




(UNAUDITED)

REVENUE – EMS BUDGET - TO - ACTUAL

(In Millions)



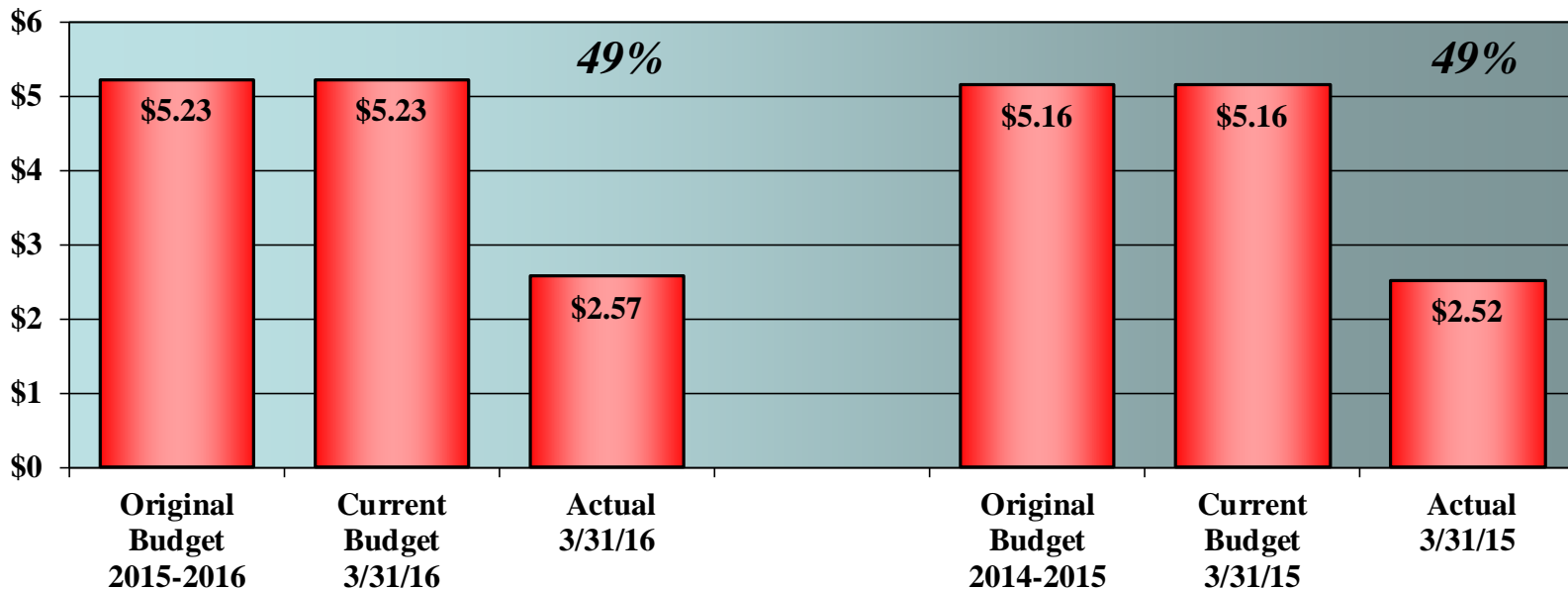


(UNAUDITED)

EXPENDITURES – EMS

BUDGET-TO-ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 45%

Actual Less Encumbrances / Prior Year: 45%

