



Highlands *County* Florida Clerk of Courts

***INTERIM FINANCIAL REPORT
OF KEY OPERATING
PERFORMANCE MEASURES AS OF
June 30, 2016
(UNAUDITED)***

Robert W. Germaine, Clerk



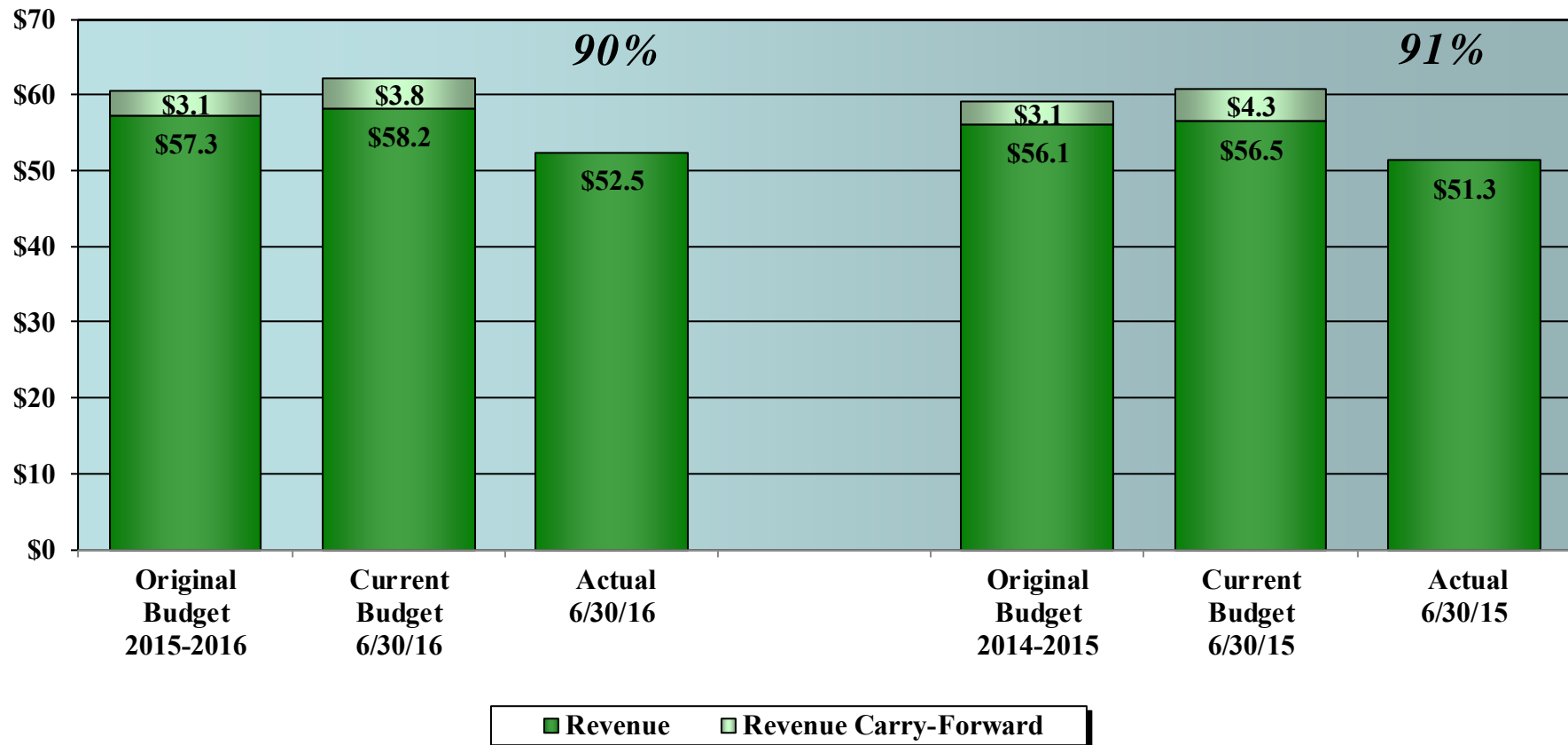


(UNAUDITED)

REVENUE – GENERAL FUND

BUDGET – TO – ACTUAL

(In Millions)



Robert W. Germaine, Clerk



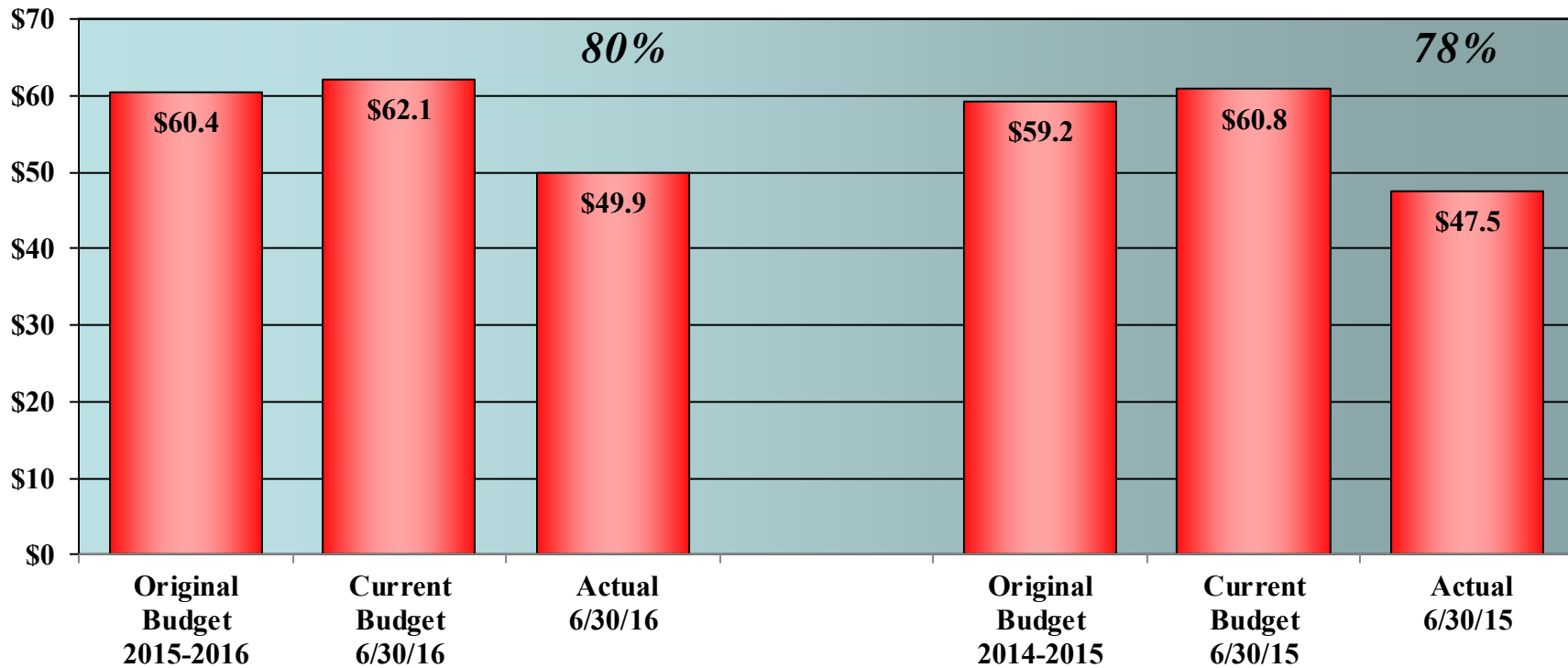


(UNAUDITED)

EXPENDITURES – GENERAL FUND

BUDGET - TO - ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 79%

Actual Less Encumbrances / Prior Year: 76%

Robert W. Germaine, Clerk

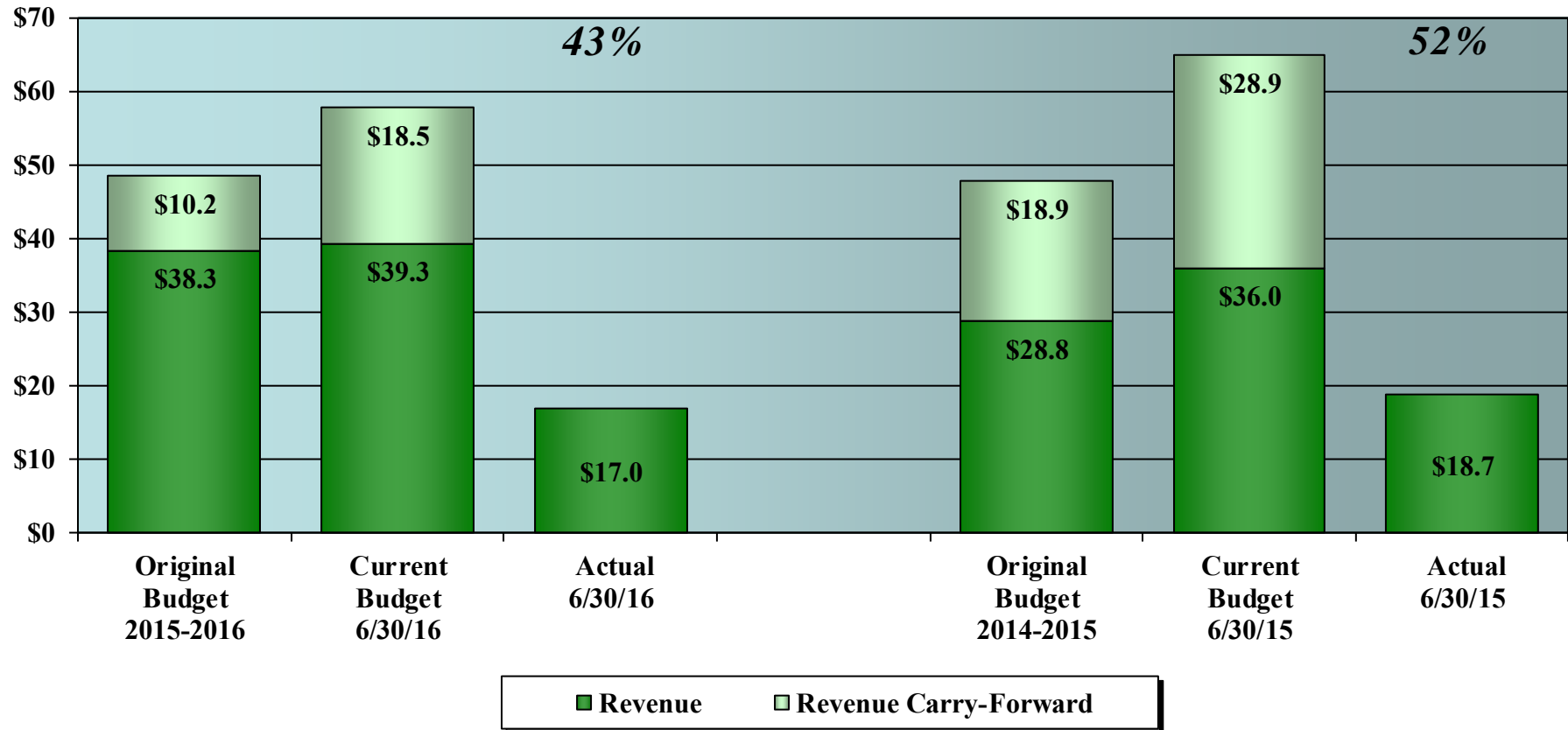




(UNAUDITED)

REVENUE – SPECIAL REVENUE FUNDS BUDGET – TO – ACTUAL

(In Millions)



Note: State Revenue Sharing Funds lag 30 to 60 days

Robert W. Germaine, Clerk



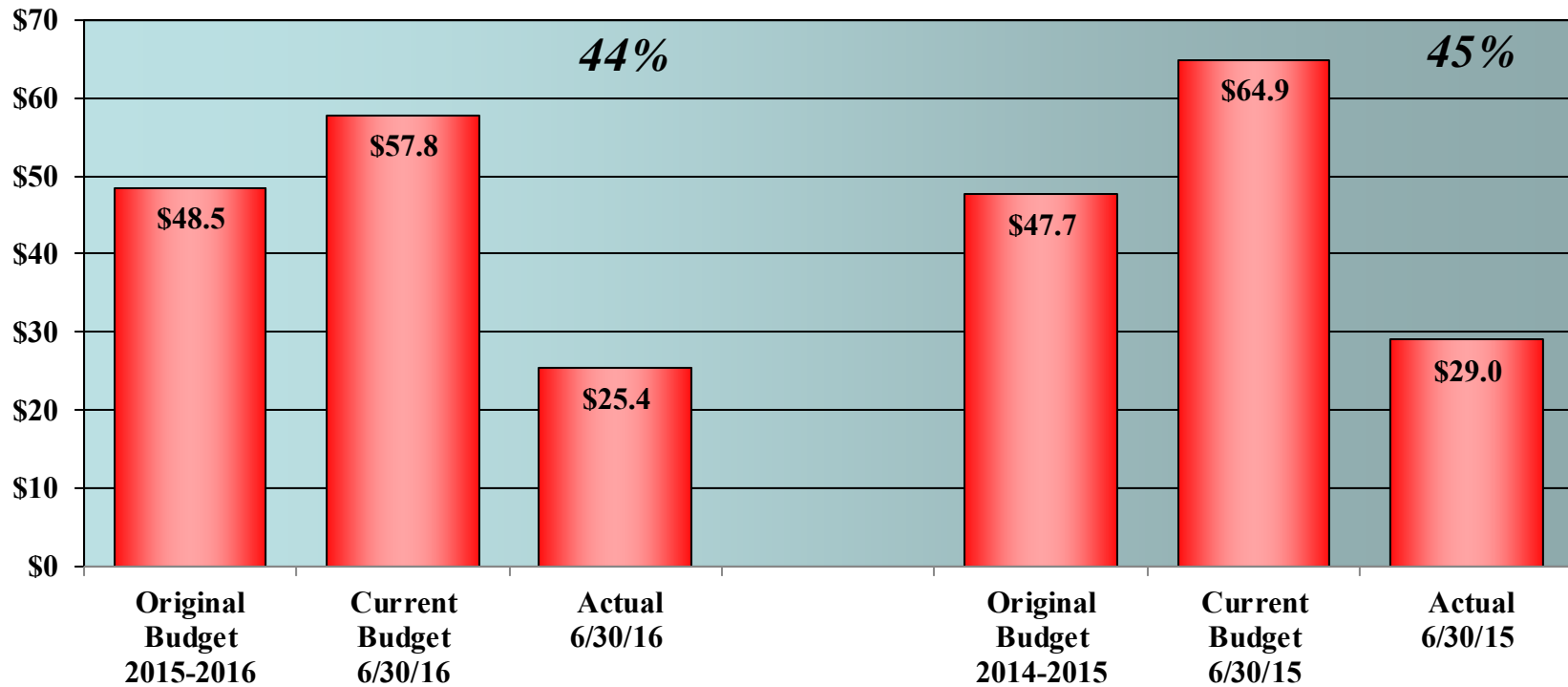


(UNAUDITED)

EXPENDITURES - SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 33%

Actual Less Encumbrances / Prior Year: 32%

Robert W. Germaine, Clerk

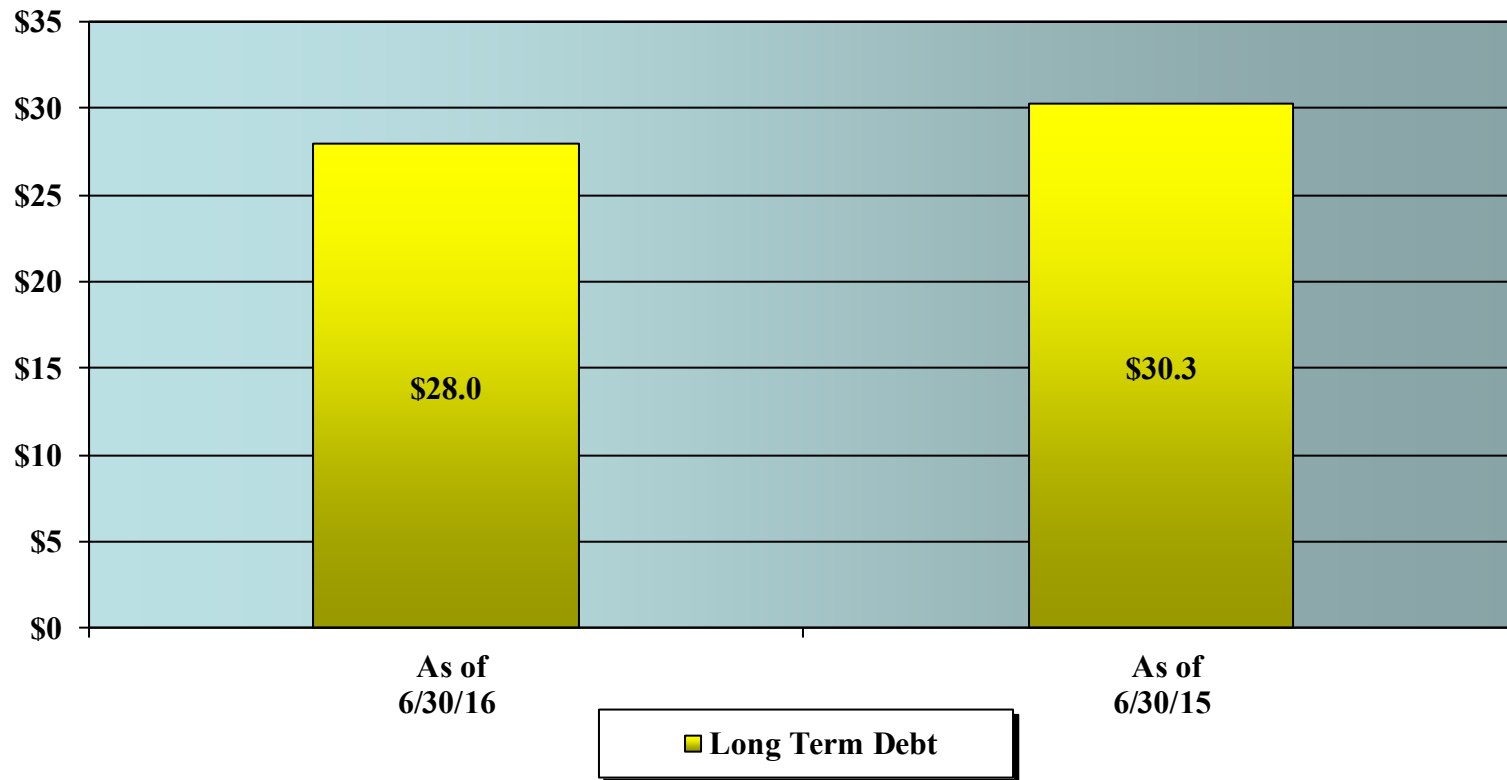




(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

(In Millions)



Robert W. Germaine, Clerk





(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.	15,000.00	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 Sbfd	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 Sbfd	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 Sbfd	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 Sbfd	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 Sbfd	36,725.96	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$88,523.60 Dated – April 1, 2013

Robert W. Germaine, Clerk





(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

	Balance	Interest Rate	Final Payment	Holder of Note	
Motorola Lease-Purchase (Fund 133) West Sebring Sbfd	\$ 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 Sbfd	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 Sbfd	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 Sbfd	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.	1,036,305.94	.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

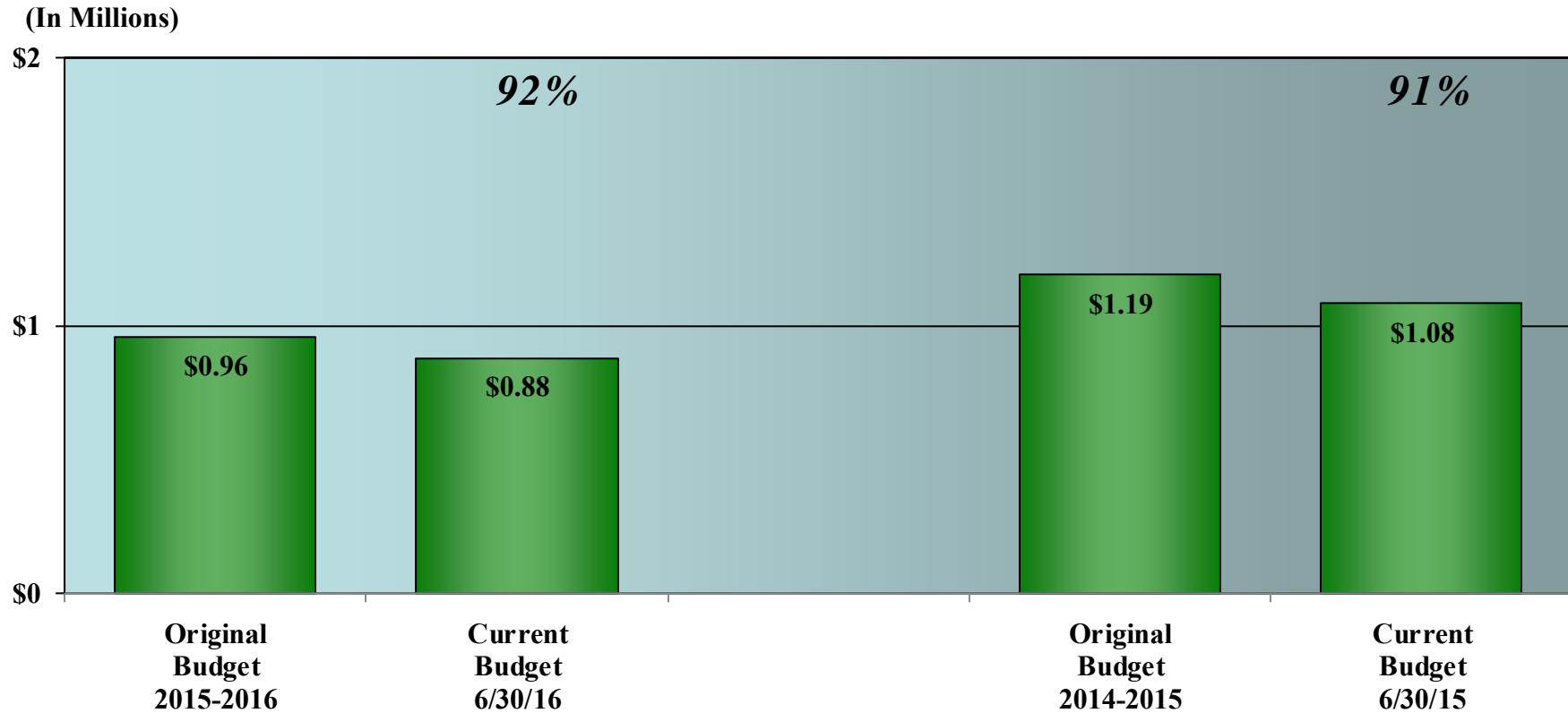
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(UNAUDITED)

RESERVE FOR CONTINGENCY BEGINNING BUDGET TO CURRENT BUDGET



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(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

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(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
15-16-075	(2,330.00)	Additional phones with Verizon and Embarq	4/19/16
15-16-081	(15,622.00)	GIS network communications upgrade	4/19/16
15-16-089	(22,500.00)	Public Safety Director position – 3 months	5/17/16
15-16-093	(210.00)	Additional funding for second copier for judges	6/7/16

Robert W. Germaine, Clerk

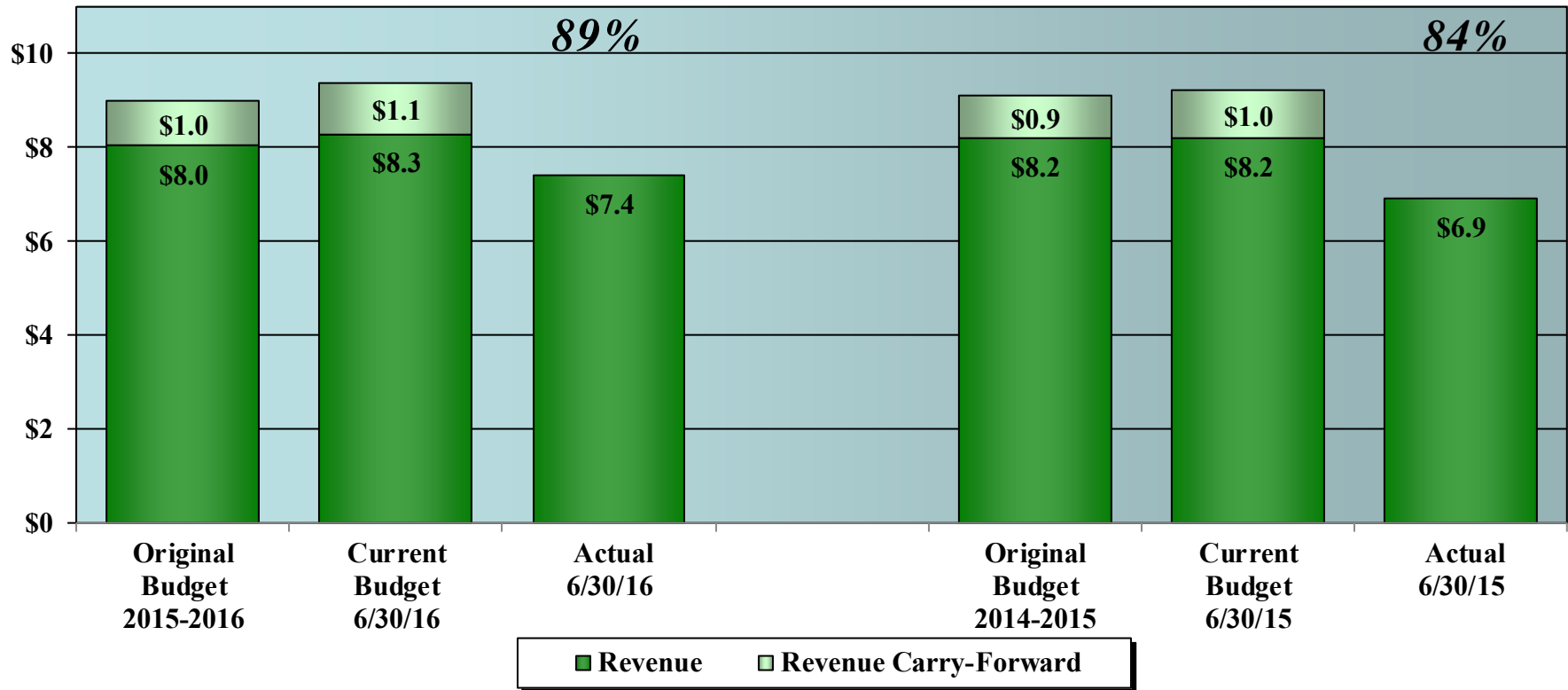




(UNAUDITED)

REVENUE – SOLID WASTE BUDGET - TO - ACTUAL

(In Millions)



Robert W. Germaine, Clerk



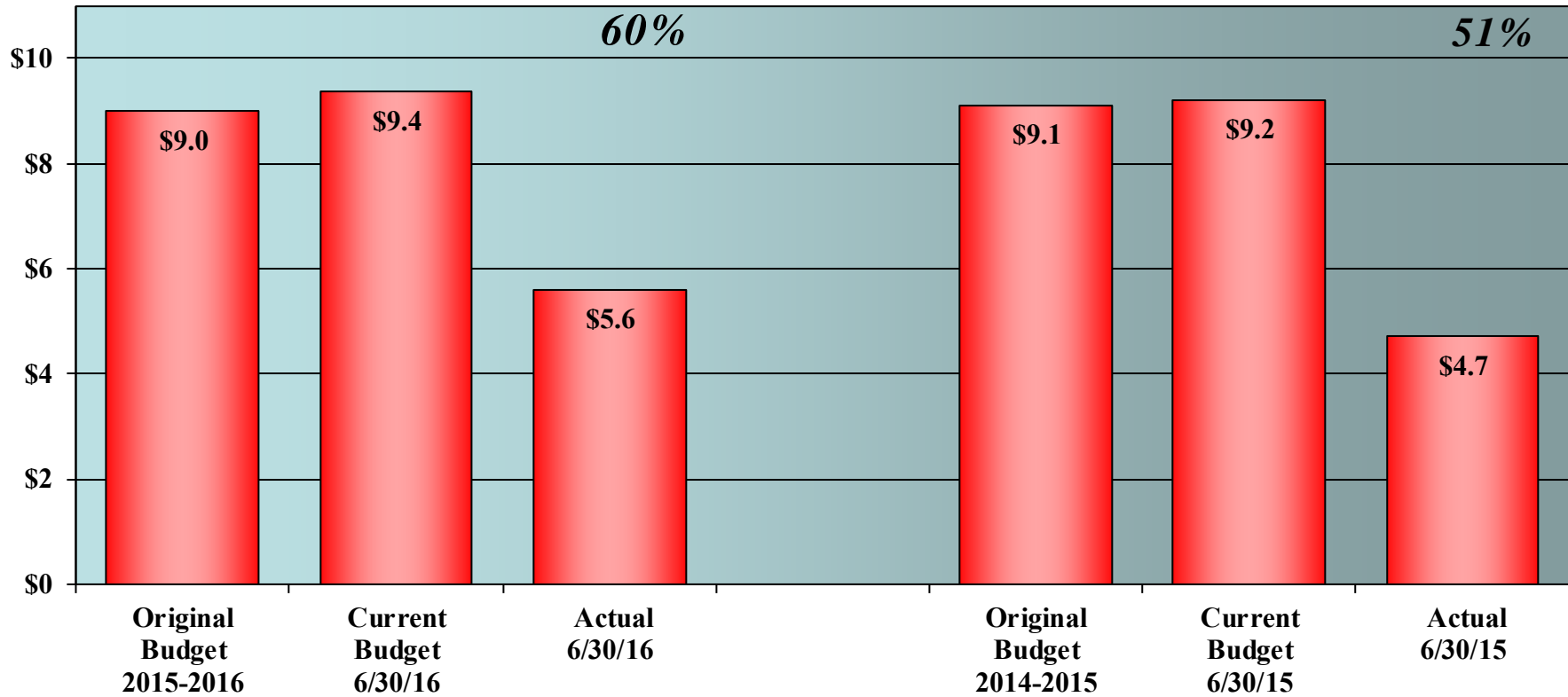


(UNAUDITED)

EXPENSES – SOLID WASTE

BUDGET-TO-ACTUAL AND ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 52%

Actual Less Encumbrances / Prior Year: 49%

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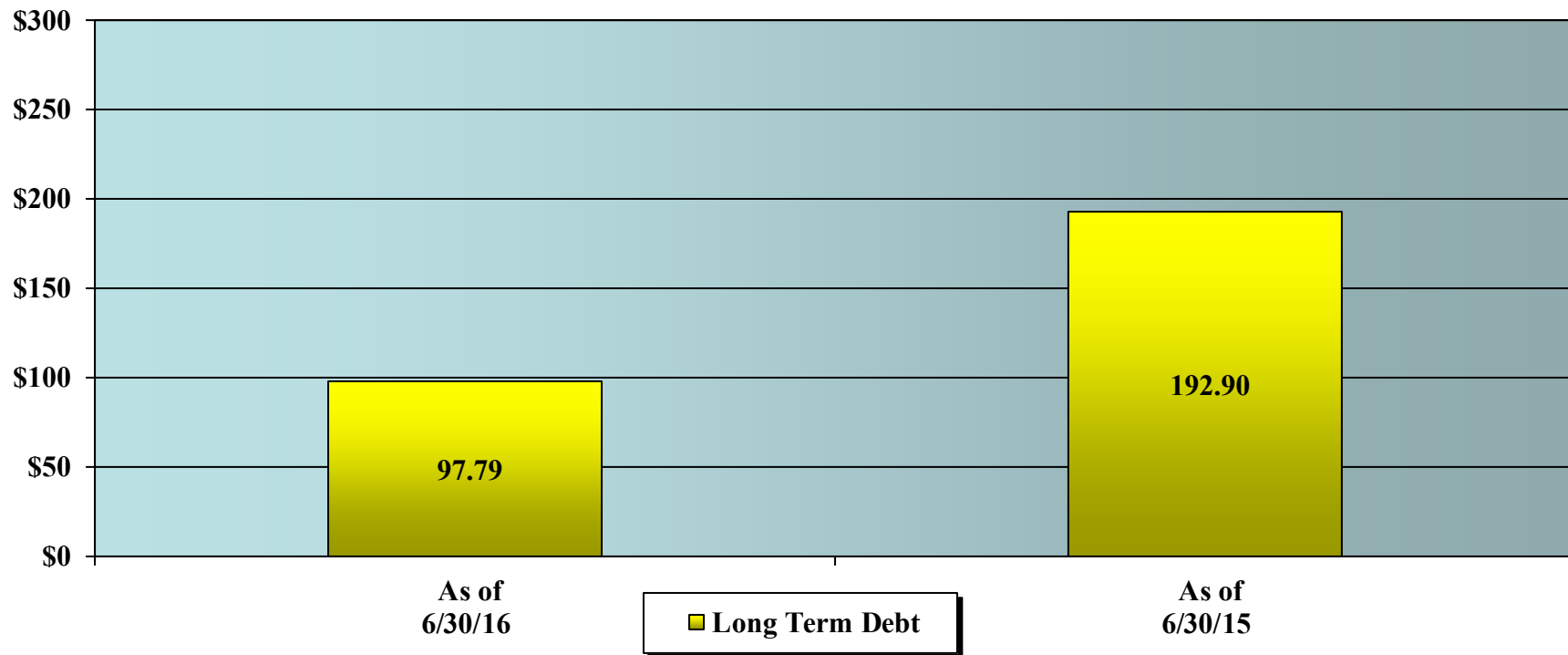




(UNAUDITED)

LONG-TERM DEBT – SOLID WASTE

(In Thousands)



Robert W. Germaine, Clerk





(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

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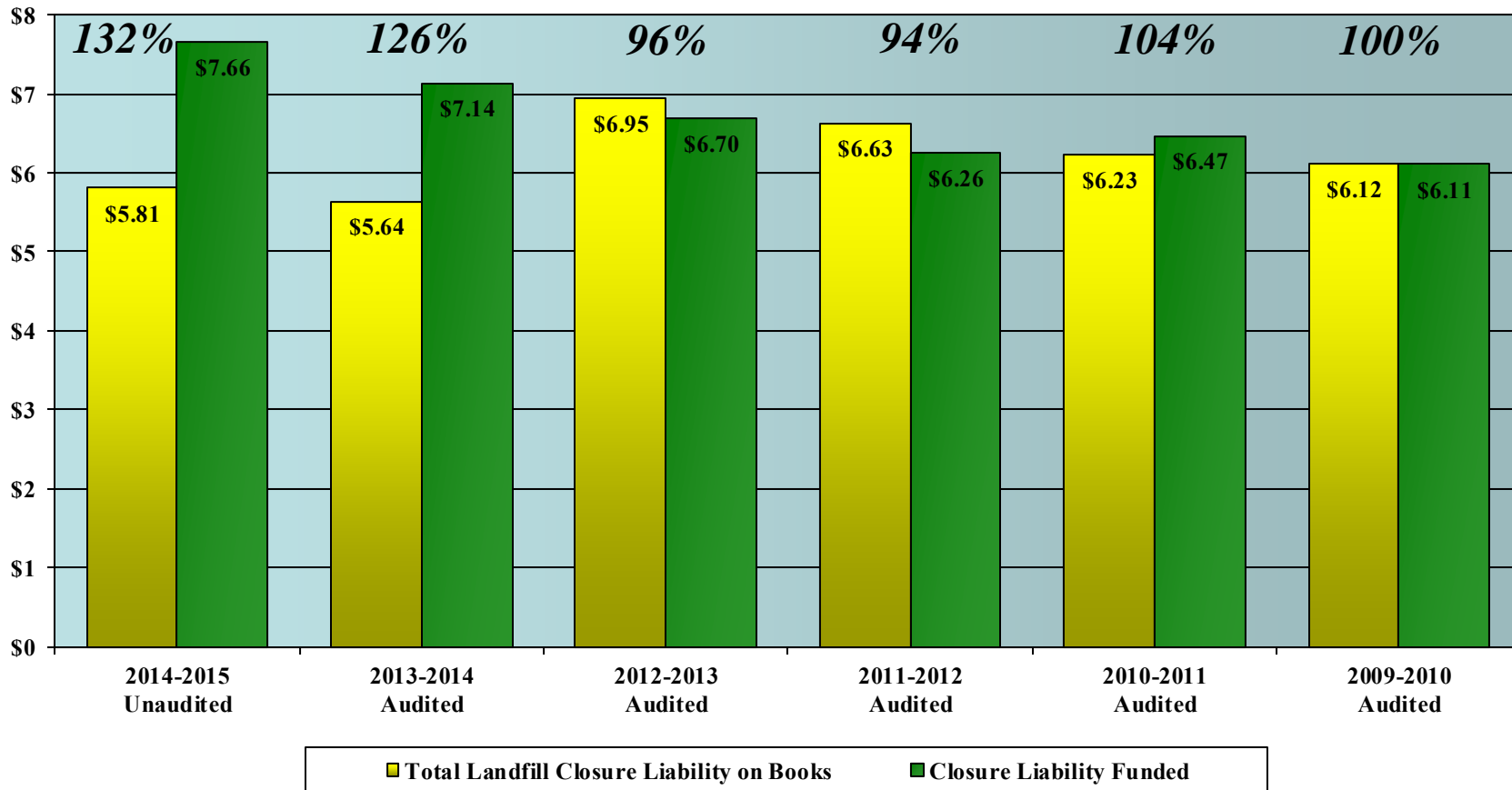




LANDFILL CLOSURE LIABILITY

Percent Funded Six Fiscal Years

(In Millions)



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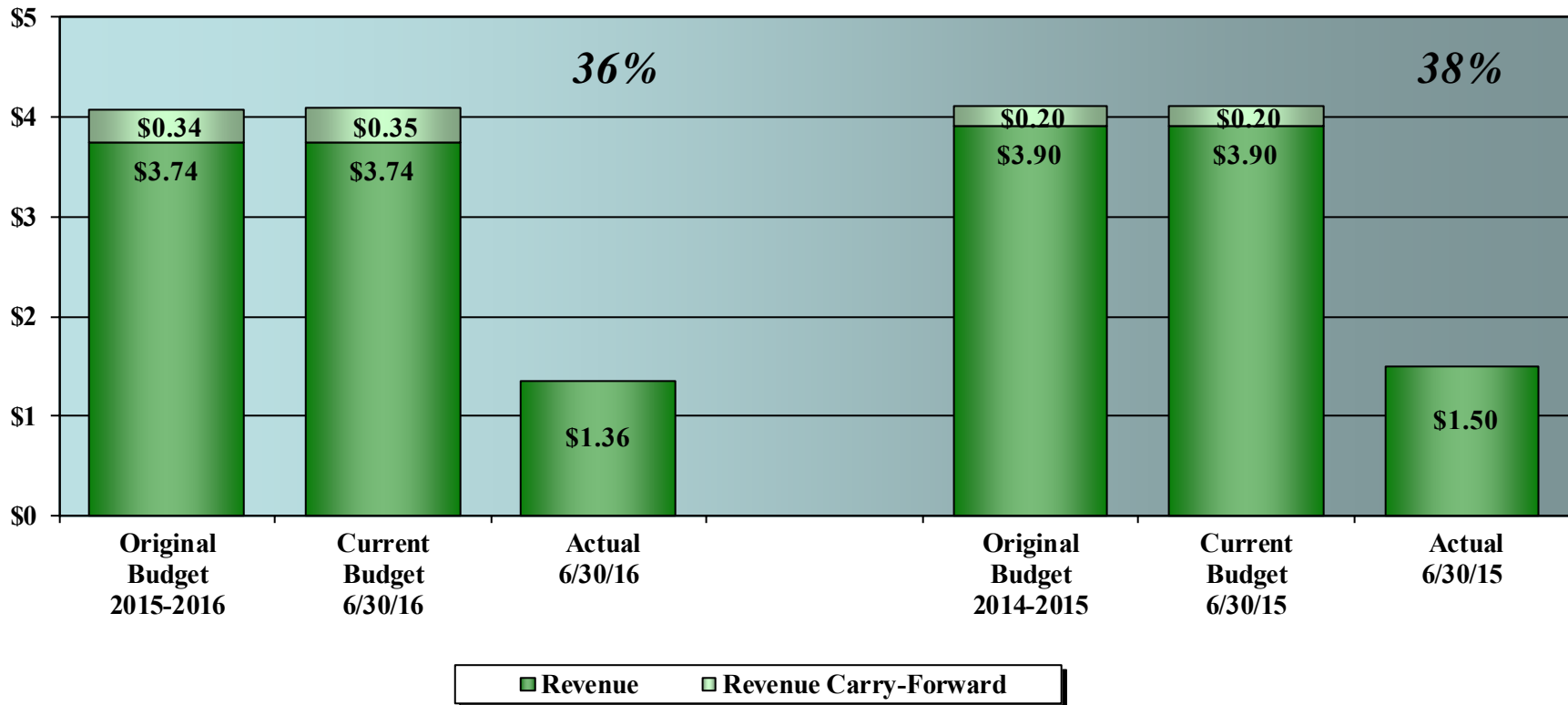


(UNAUDITED)

REVENUE – ENERGY RECOVERY FUND

BUDGET - TO - ACTUAL

(In Millions)



Robert W. Germaine, Clerk

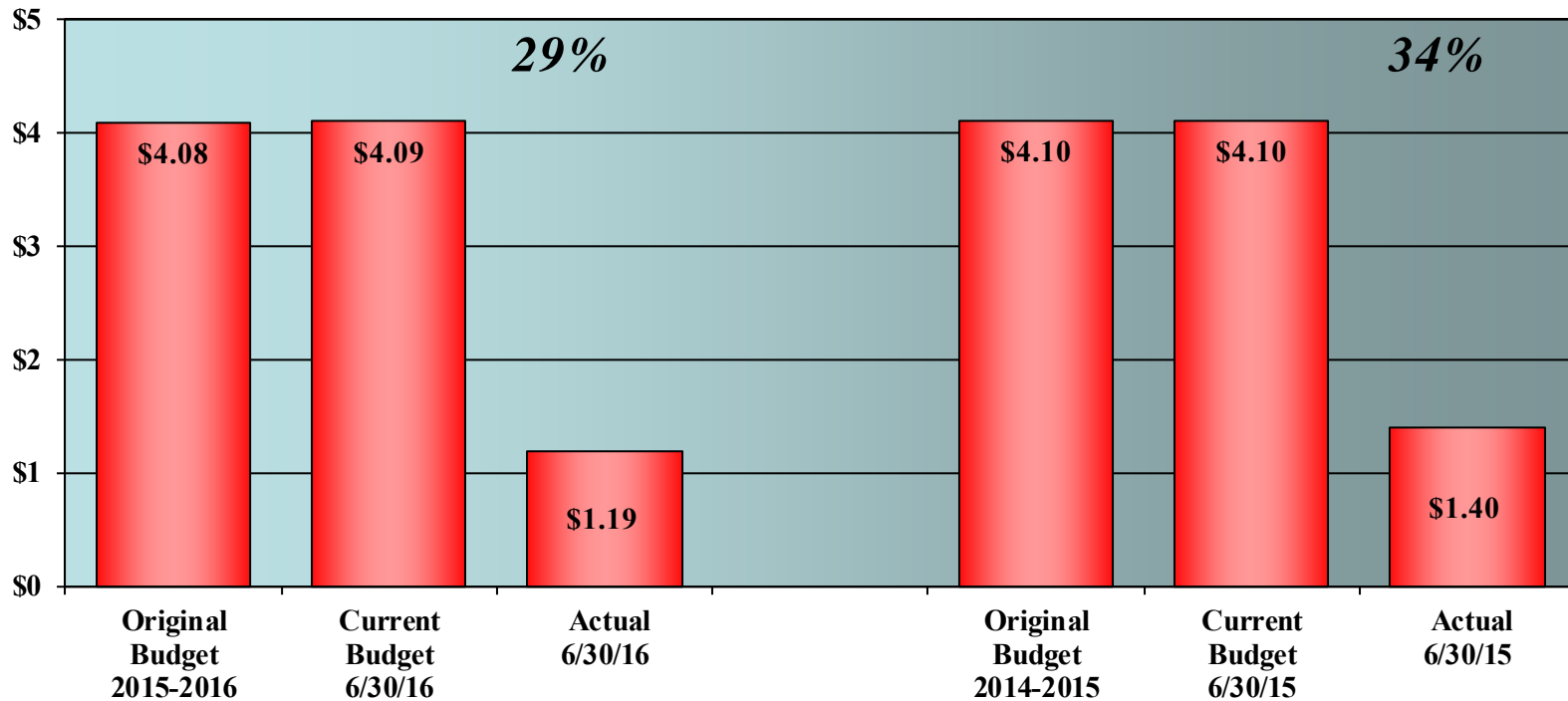




(UNAUDITED)

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

(In Millions)



Actual Less Encumbrances / Current Year : 27%

Actual Less Encumbrances / Prior Year: 34%

Robert W. Germaine, Clerk

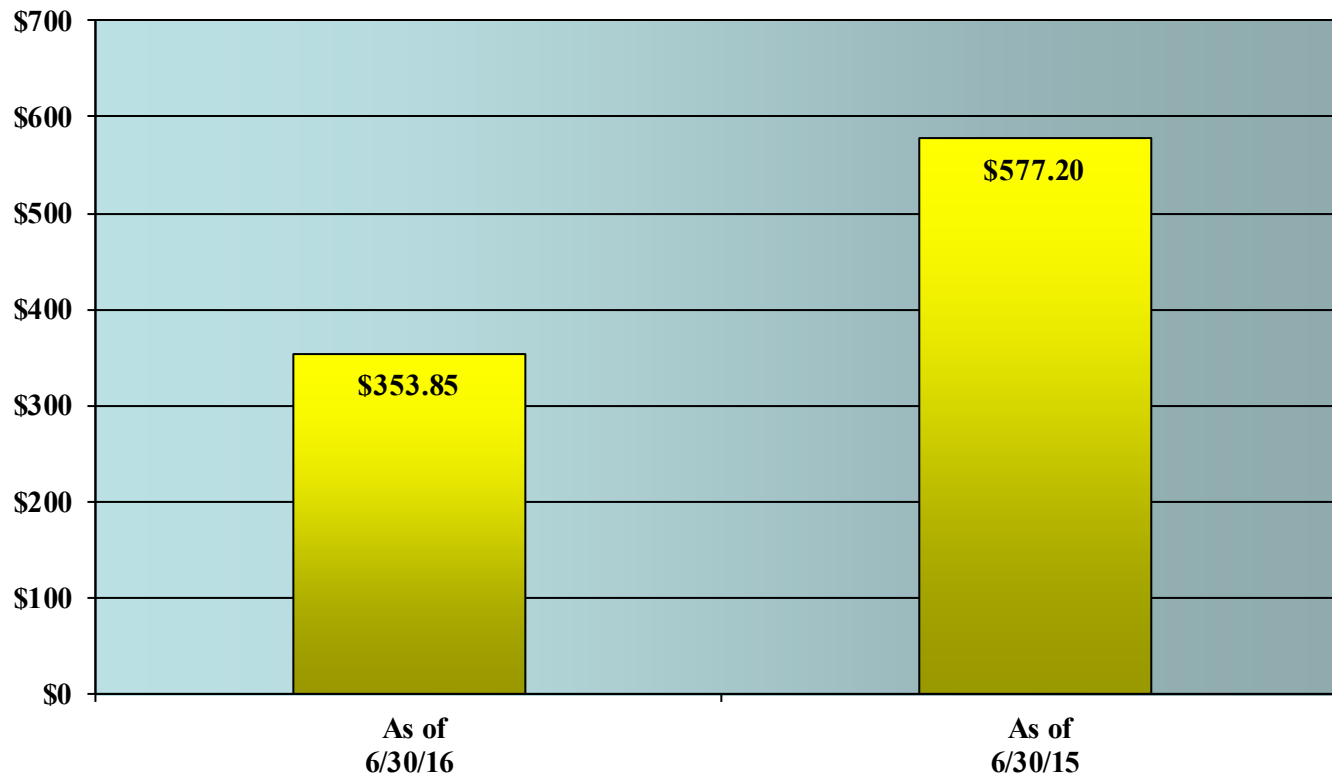




(UNAUDITED)

LONG-TERM DEBT ENERGY RECOVERY

(In Thousands)



Robert W. Germaine, Clerk





(UNAUDITED)

LONG-TERM DEBT

ENERGY RECOVERY FUND

	Balance	Interest Rate	Final Payment	Holder of Note	
Asphalt Plant Revenue Note	\$ 353,849.11	4.39%	November 8, 2017	SunTrust	Original Amount - \$2,480,388.38 Dated – May 20, 2009

Robert W. Germaine, Clerk





(UNAUDITED)

FUND SUMMARY

3rd QUARTER

REVENUES		
Fund	Percent Collected / Billed	Percentage Points Above/ Below Target of 75%
General	90%	15 Percentage Points Above Target
Special Revenue	43%	32 Percentage Points Below Target
Solid Waste	89%	14 Percentage Points Above Target
Energy Recovery	36%	39 Percentage Points Below Target
EXPENDITURES		
Fund	Percent Expended & Encumbered	Percentage Points Above/ Below Target of 75%
General	80%	5 Percentage Points Above Target
Special Revenue	44%	31 Percentage Points Below Target
Solid Waste	60%	15 Percentage Points Below Target
Energy Recovery	29%	46 Percentage Points Below Target

Robert W. Germaine, Clerk





(UNAUDITED)

IMPACT FEES REVENUE & EXPENDITURE SUMMARY 3rd QUARTER

	2015-2016 Original Budget	6/30/2016 Current Budget	6/30/2016 Actual Revenues	6/30/2016 Actual Expenditures
Transportation	\$ 57,764	\$ 57,764	\$ 102	\$ -
Parks & Recreation	4,571	4,571	11	-
Correctional Facilities	4,489	4,489	16	-
Fire	4,777	4,777	11	-
Libraries	1,710	1,710	4	-
Law Enforcement	1,323	1,323	3	-
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.

Robert W. Germaine, Clerk





(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)	-

Robert W. Germaine, Clerk





(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)	-

Robert W. Germaine, Clerk





(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

Robert W. Germaine, Clerk





(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

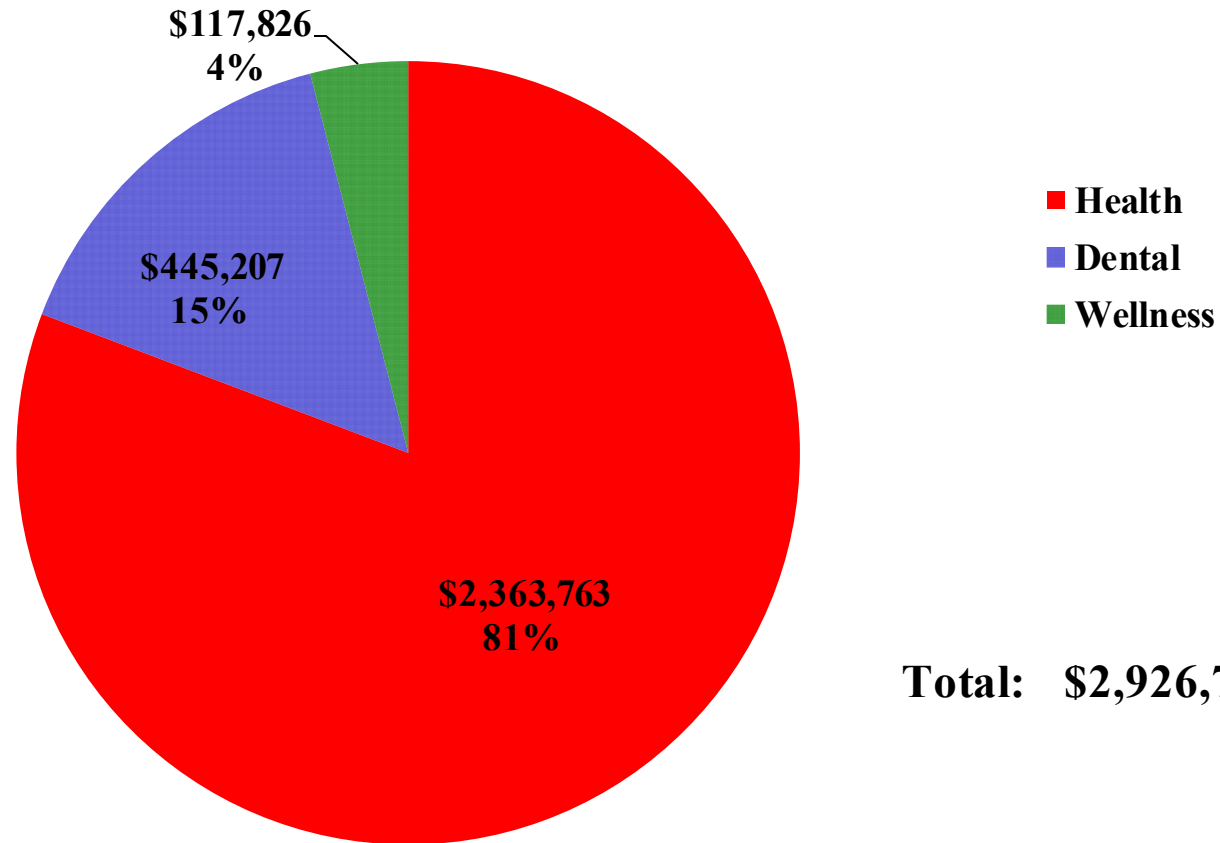
Robert W. Germaine, Clerk





(UNAUDITED)

EMPLOYEE BENEFIT FUND FUND BALANCE As of June 30, 2016



Total: \$2,926,796

Robert W. Germaine, Clerk

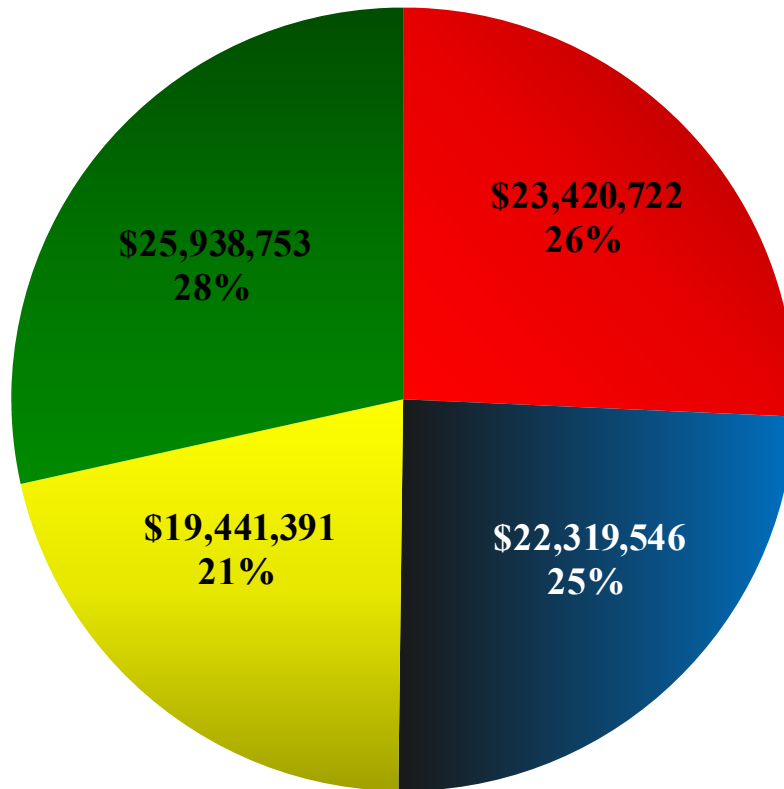




(UNAUDITED)

BOCC Investment Portfolio

As of June 30, 2016



■ TD Bank
(earning .37%)

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

■ Florida Prime
(earning .67%)

■ FLGIT
(earning .49 - .72%)

Total: \$91,120,412

Robert W. Germaine, Clerk



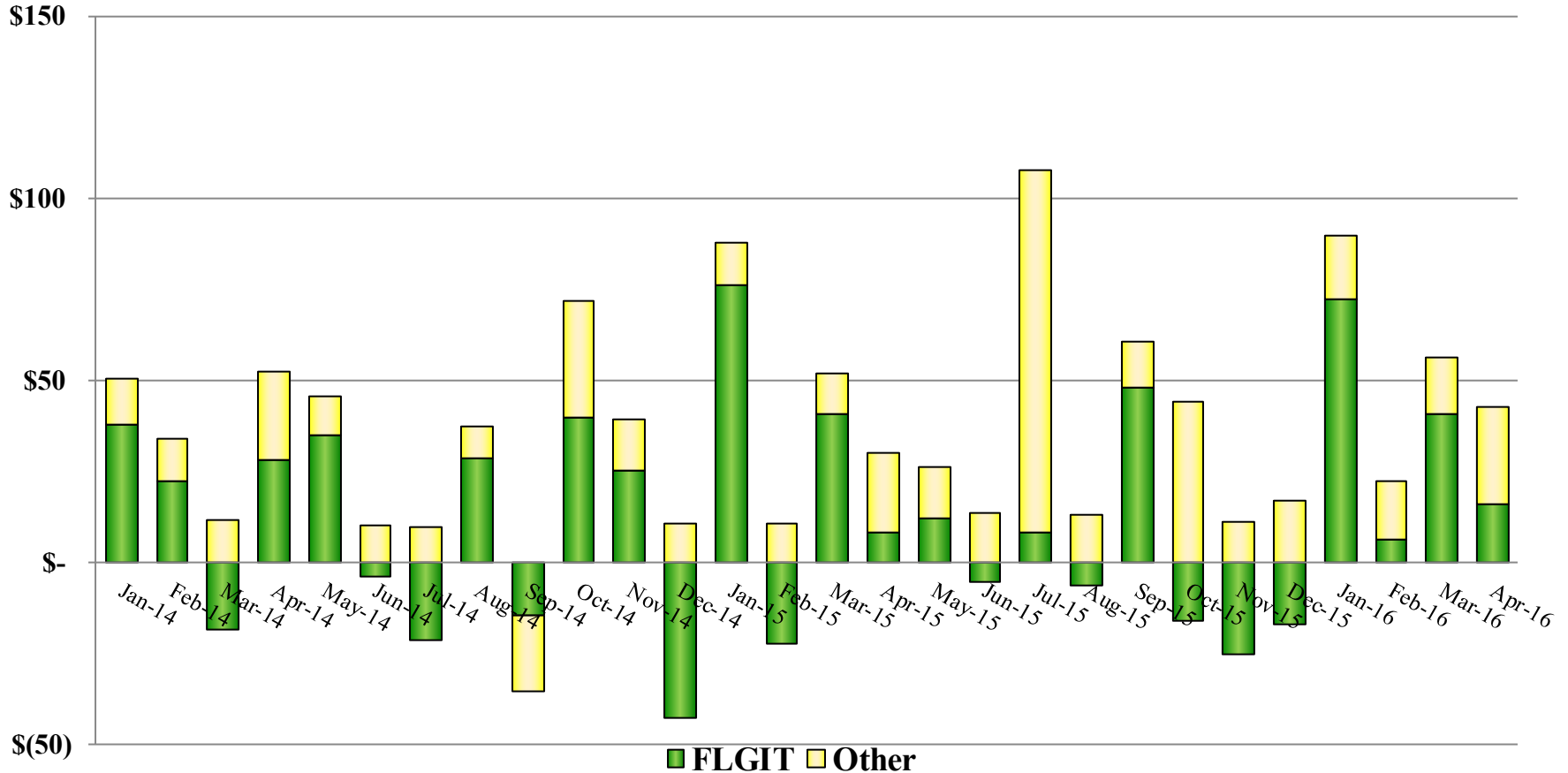


(UNAUDITED)

BOCC Investment Earnings

January 1, 2014 through June 30, 2016

(In Thousands)



- Total FLGIT earnings from October 2015 – June 2016 \$ 154,637.57
- Total earnings from October 2015 – June 2016 \$ 369,039.58

Robert W. Germaine, Clerk





Highlands County Florida Clerk of Courts

INTERIM FINANCIAL REPORT OF EMERGENCY MEDICAL SERVICES KEY OPERATING PERFORMANCE MEASURES AS OF June 30, 2016

(UNAUDITED)

Robert W. Germaine, Clerk

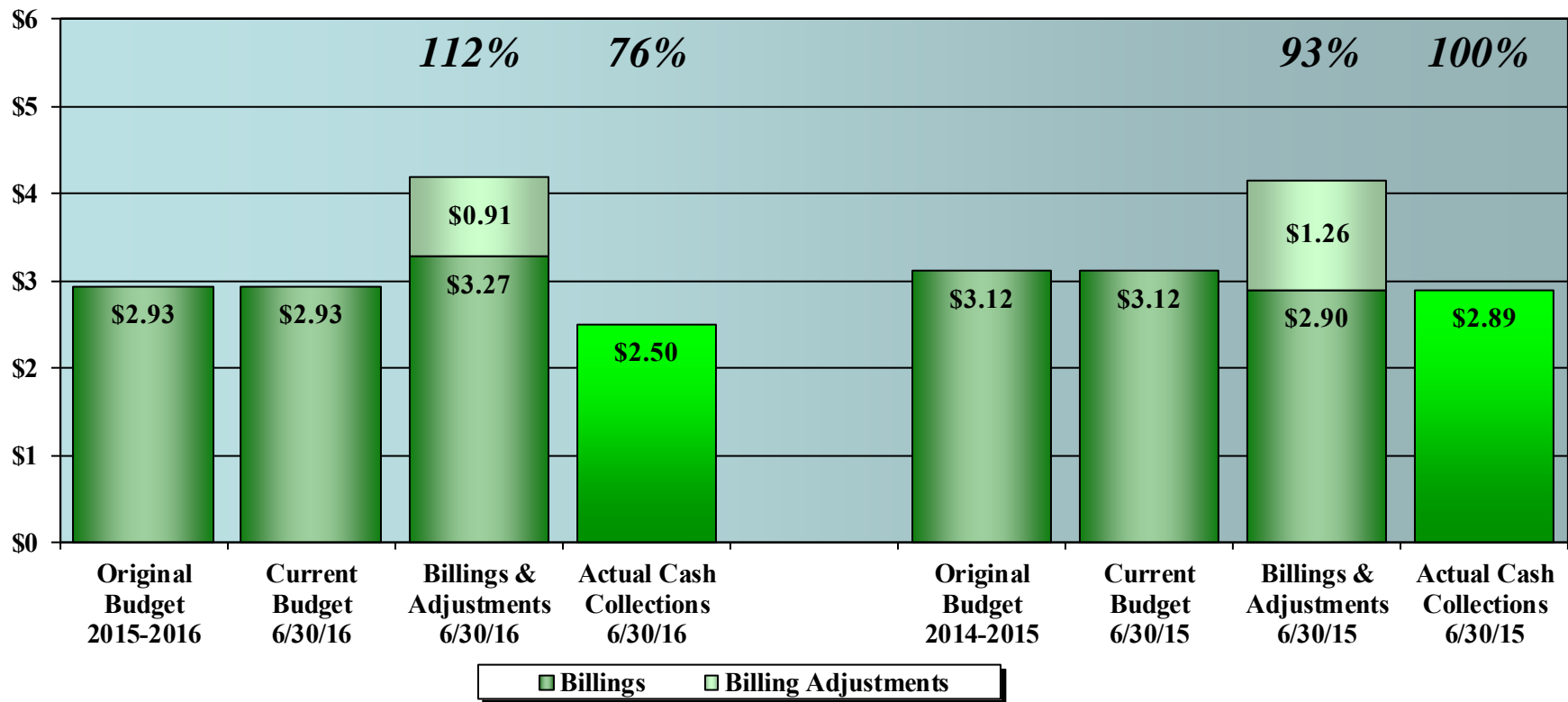




(UNAUDITED)

REVENUE – EMS BUDGET - TO - ACTUAL

(In Millions)



Robert W. Germaine, Clerk



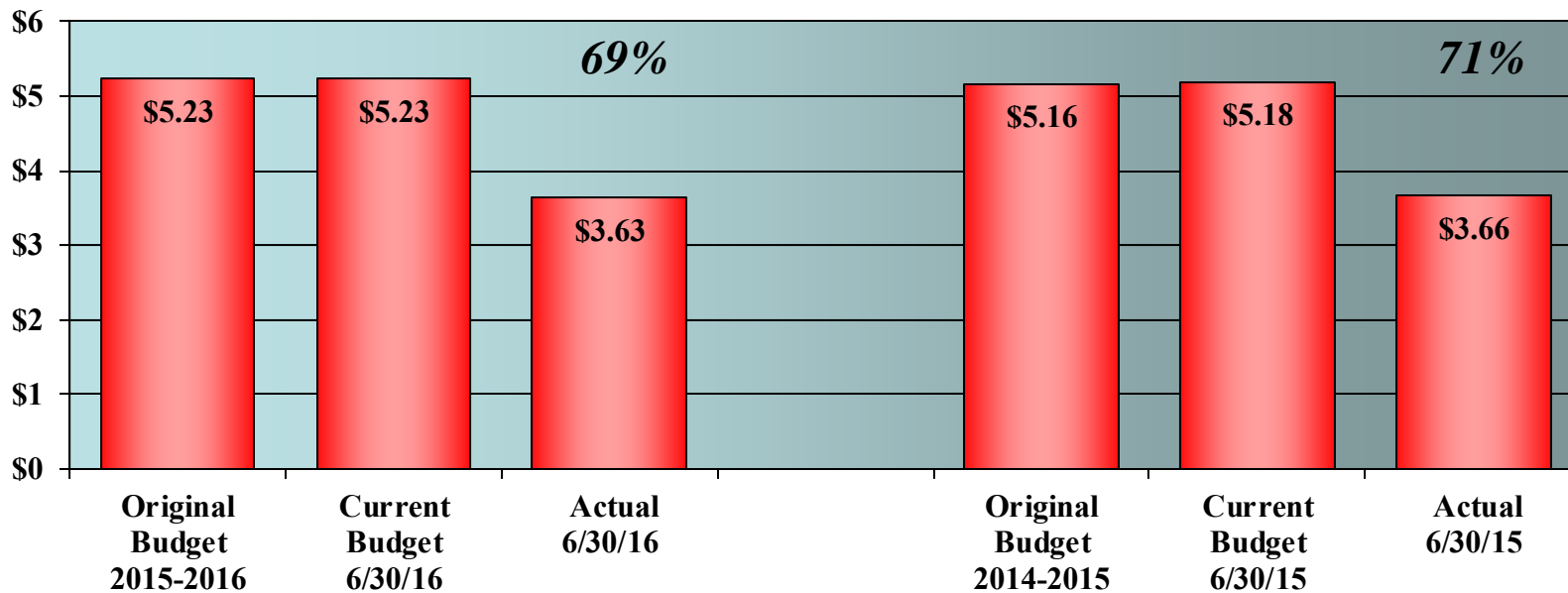


(UNAUDITED)

EXPENDITURES – EMS

BUDGET-TO-ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 66%

Actual Less Encumbrances / Prior Year: 67%

Robert W. Germaine, Clerk

