



Highlands County Florida Clerk of Courts

***INTERIM FINANCIAL REPORT
OF KEY OPERATING
PERFORMANCE MEASURES AS OF
June 30, 2015
(UNAUDITED)***



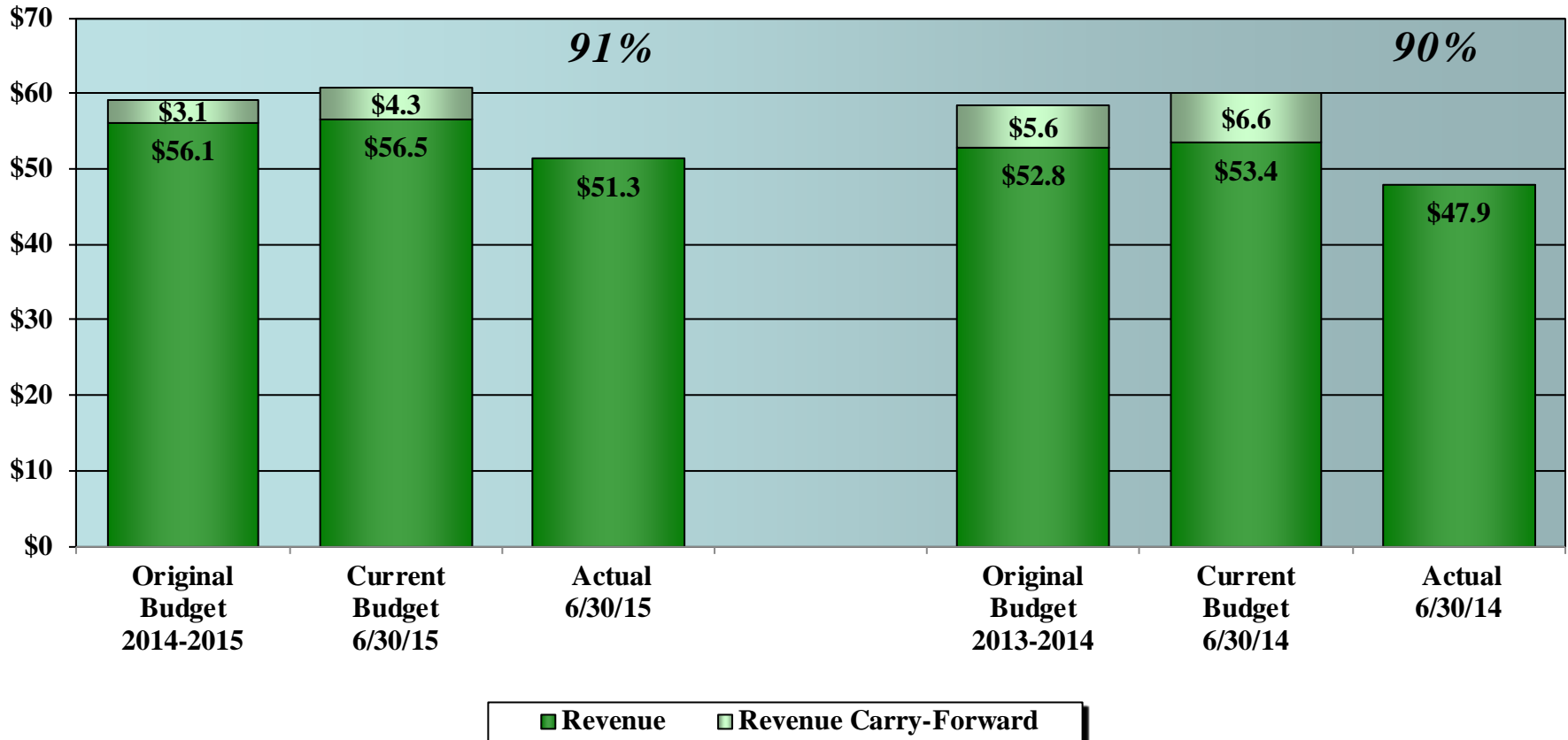


(UNAUDITED)

REVENUE – GENERAL FUND

BUDGET – TO – ACTUAL

(In Millions)

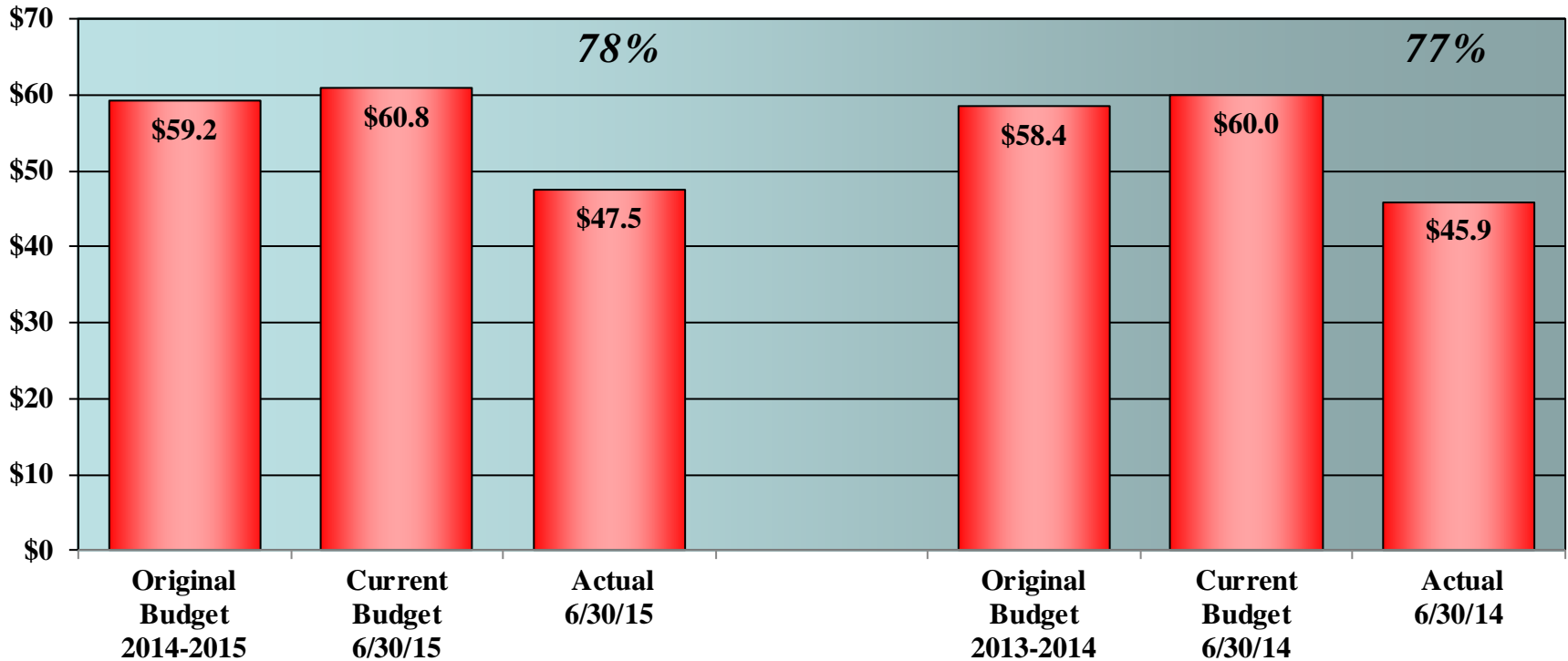




(UNAUDITED)

EXPENDITURES – GENERAL FUND BUDGET - TO - ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 76%

Actual Less Encumbrances / Prior Year: 76%



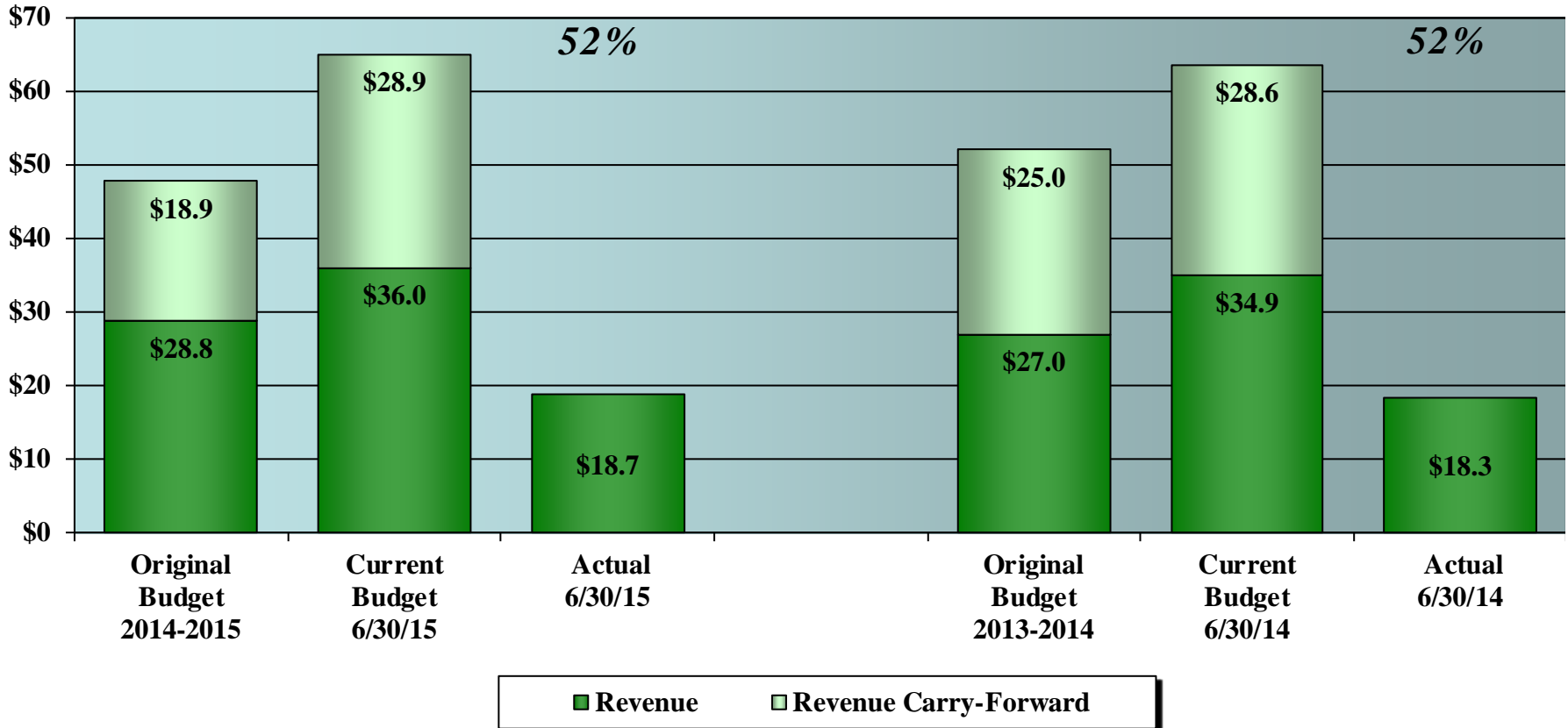


(UNAUDITED)

REVENUE – SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL

(In Millions)



Note: State Revenue Sharing Funds lag 30 to 60 days



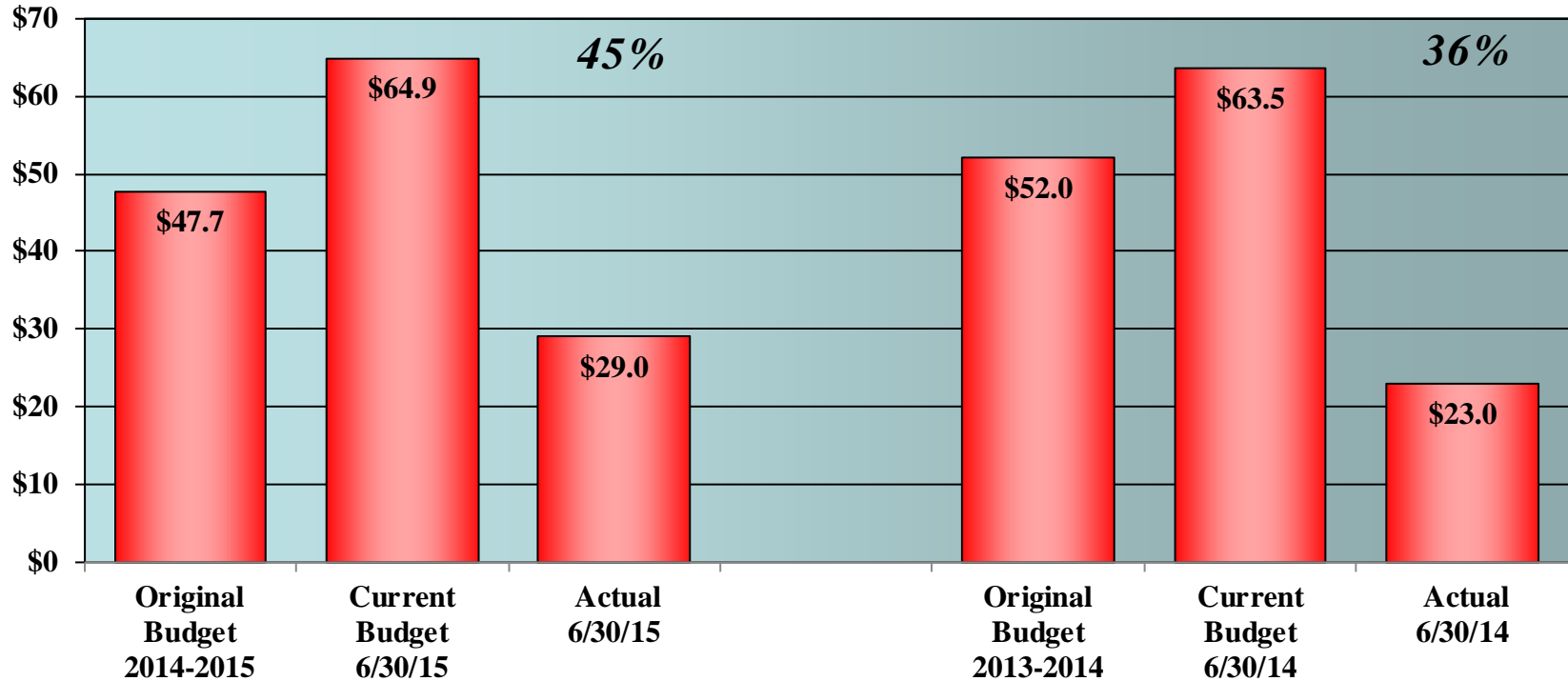


(UNAUDITED)

EXPENDITURES - SPECIAL REVENUE FUNDS

BUDGET – TO – ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 32%

Actual Less Encumbrances / Prior Year: 49%

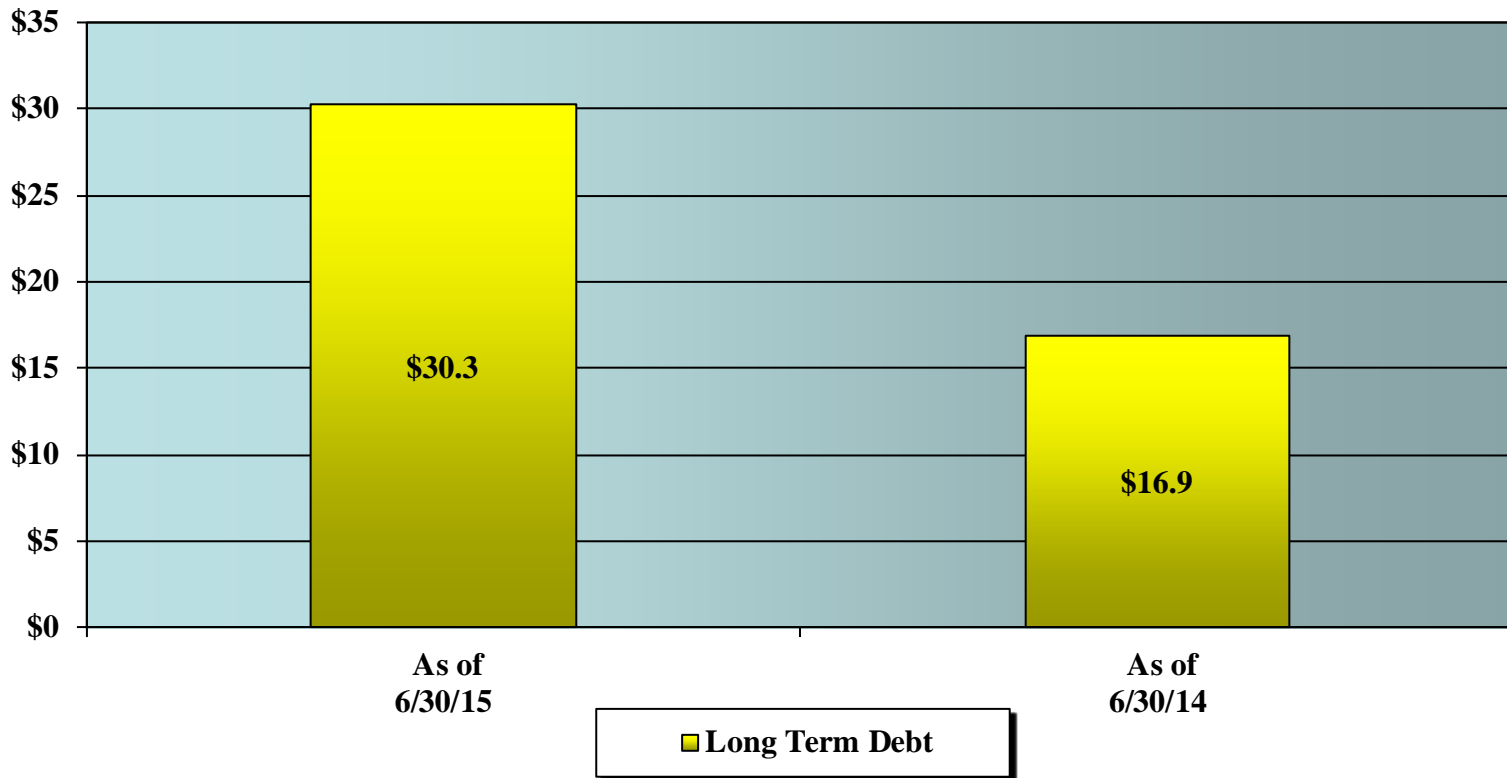




(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

(In Millions)





(UNAUDITED)

LONG-TERM DEBT GOVERNMENTAL FUNDS

	Balance	Interest Rate	Final Payment	Holder of Note	
Placid Lakes Fire Lease (Fund 120)	\$ 7,826.17	4.39%	December 28, 2015	SunTrust	Original Amount - \$250,000.00 Dated – December 28, 2005
Lorida Fire Truck (Fund 138) *Payable solely from service assessments on lots benefited in the District.	15,325.09	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.	30,000.00	Floating Rate 54% of prime	June 1, 2017	SunTrust	Original Amount – \$300,000.00 Dated – August 19, 1997
Motorola Lease-Purchase (Fund 151)	1,142,708.98	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	52,955.56	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	36,998.11	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	46,893.75	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$76,281.00 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 138) Lorida Sbfd	54,419.89	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$88,523.60 Dated – April 1, 2013



(UNAUDITED)

	Balance	Interest Rate	Final Payment	Holder of Note	
Motorola Lease-Purchase (Fund 133) West Sebring SBF	\$ 130,921.25	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$212,966.60 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 113) Highlands Lakes SBF	69,262.11	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$112,667.10 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 102) Desoto City SBF	60,181.77	2.50%	April 1, 2018	Motorola Solutions, Inc.	Original Amount - \$97,896.30 Dated – April 1, 2013
Motorola Lease-Purchase (Fund 137) Venus SBF	12,497.79	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	49,384.44	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.	1,307,060.64	.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)	3,548,835.10	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)	23,600,000.00	2.01%	November 1, 2025	Regions Capital Advantage, Inc.	Original Amount \$23,600,000 Dated – May 7, 2015
Desoto City Fire Apparatus (Fund 102)	173,465.67	4.61%	March 29, 2027	Seacoast National	Original Amount - \$210,000.00 Dated – March 29, 2012

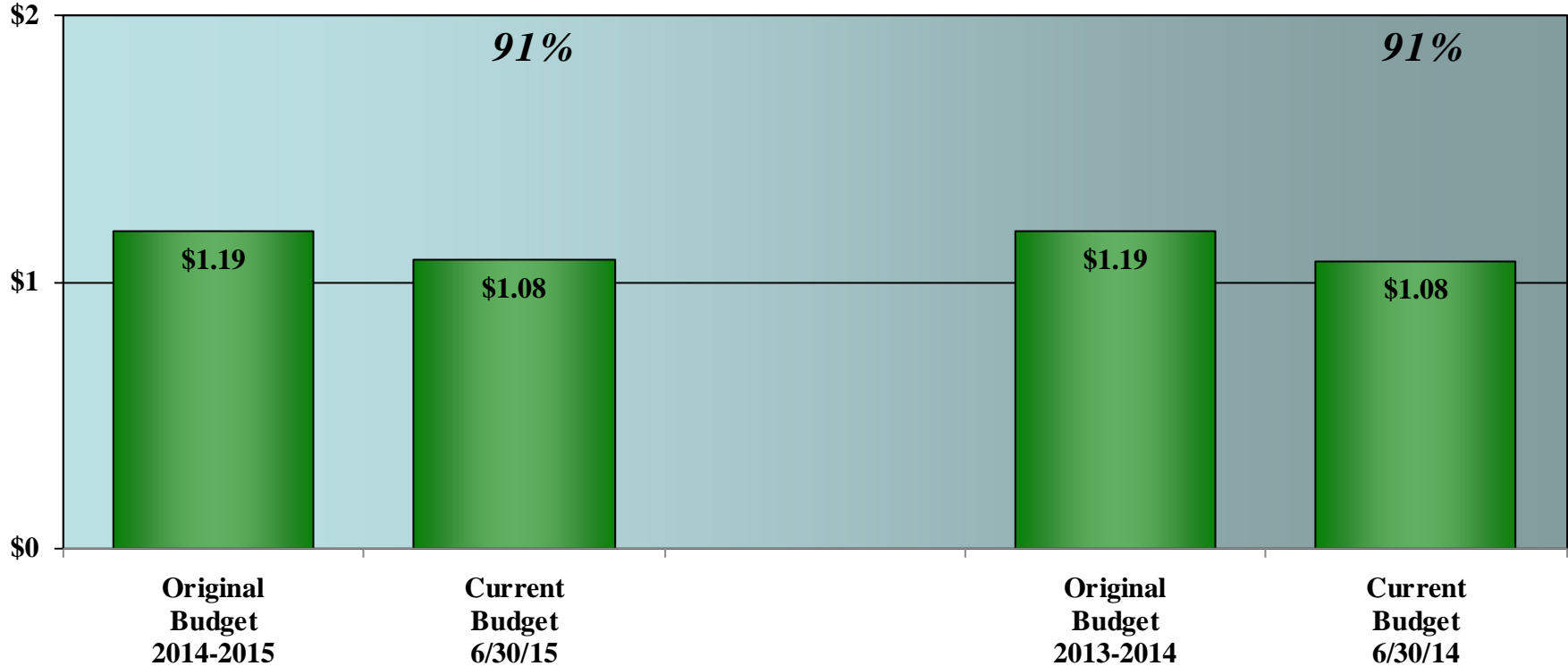




(UNAUDITED)

RESERVE FOR CONTINGENCY BEGINNING BUDGET TO CURRENT BUDGET

(In Millions)





(UNAUDITED)

RESERVE FOR CONTINGENCY

(Changes during the Fiscal Year)

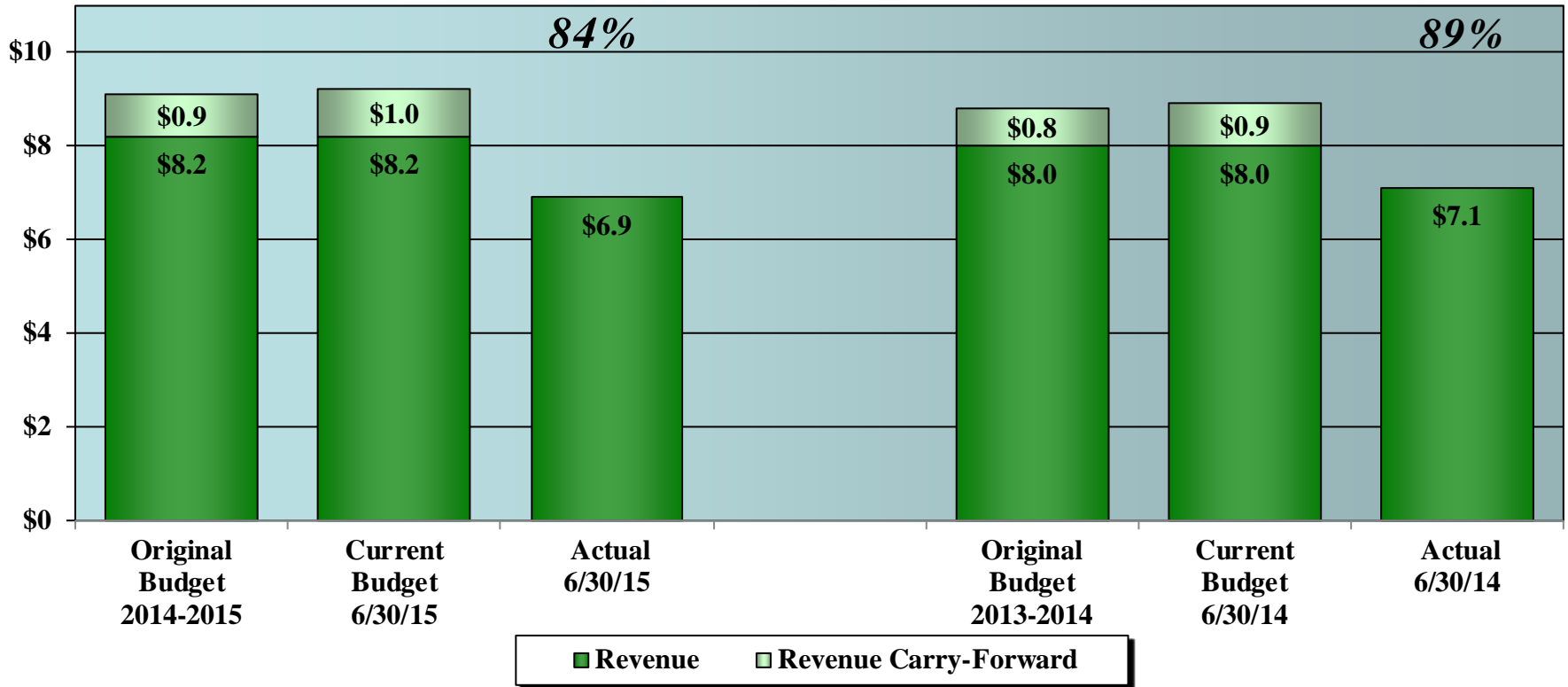
Budget Amendment	Amount	Description	Date Approved
14-15-004	\$ 4,429.00	Adjust Property Appraisers FY 15 budget for DOR changes.	10/7/2014
14-15-005	(2,990.00)	Tax Collector concealed weapons permitting office entrance door.	10/7/2014
14-15-029	(42,600.00)	EMS and Fire Services needs assessment. RFP 14-016.	1/6/2015
14-15-059	(1,593.43)	Unemployment claims for the 1 st quarter.	4/7/2015
14-15-068	(7,001.00)	Replacement of doors to allow integration with the security camera system.	5/5/2015
14-15-086	(2,782.40)	Unemployment claims for the 2 nd quarter.	6/2/2015
14-15-092	133,135.71	Correction to Sebring Parkway Phase III project roll.	6/16/2015
14-15-093	(172,558.00)	Purchase new ambulance to replace older vehicles.	6/16/2015
14-15-094	(1,500.00)	Purchase AC unit for the Avon Park Library.	6/16/2015
14-15-095	(7,900.00)	Additional funding to complete the VHF simulcast paging project.	6/16/2015



(UNAUDITED)

REVENUE – SOLID WASTE BUDGET - TO - ACTUAL

(In Millions)



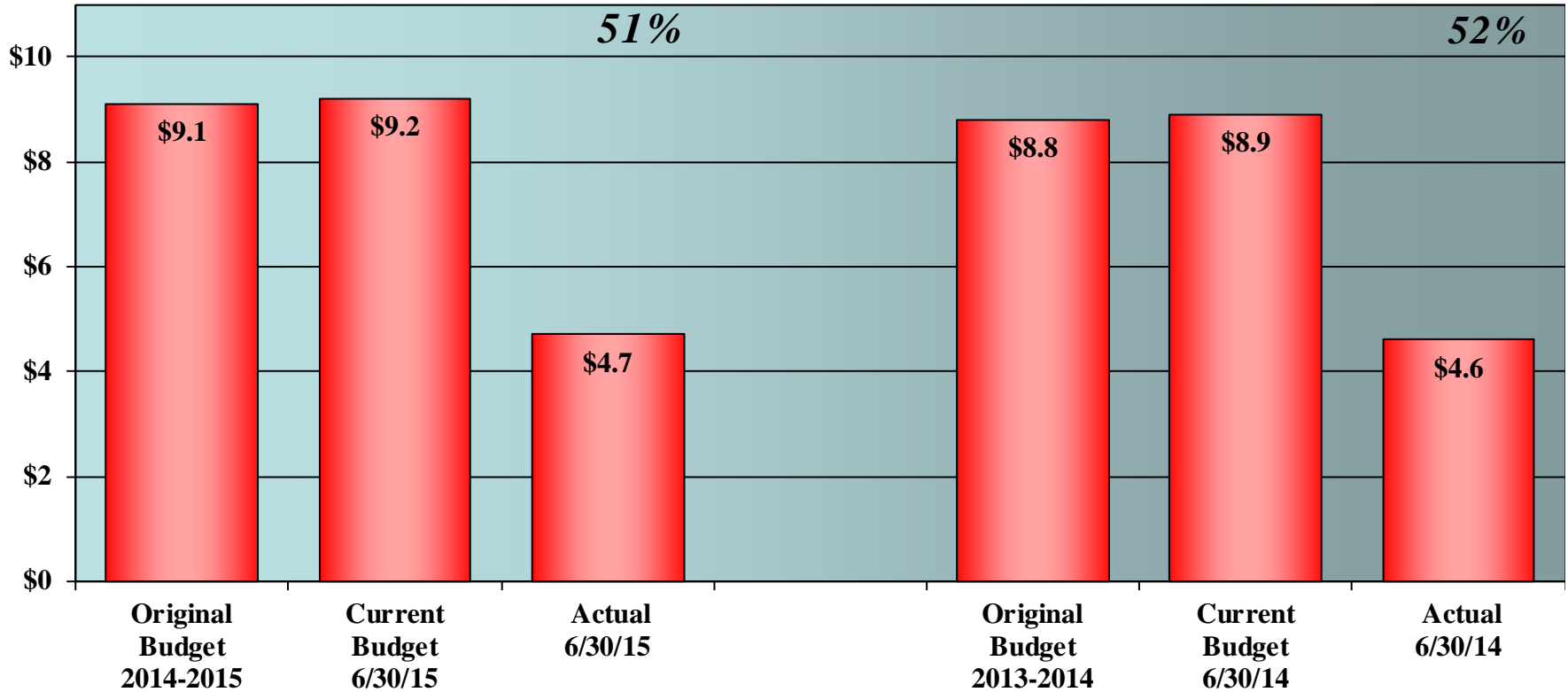


(UNAUDITED)

EXPENSES – SOLID WASTE

BUDGET-TO-ACTUAL AND ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 49%

Actual Less Encumbrances / Prior Year: 52%

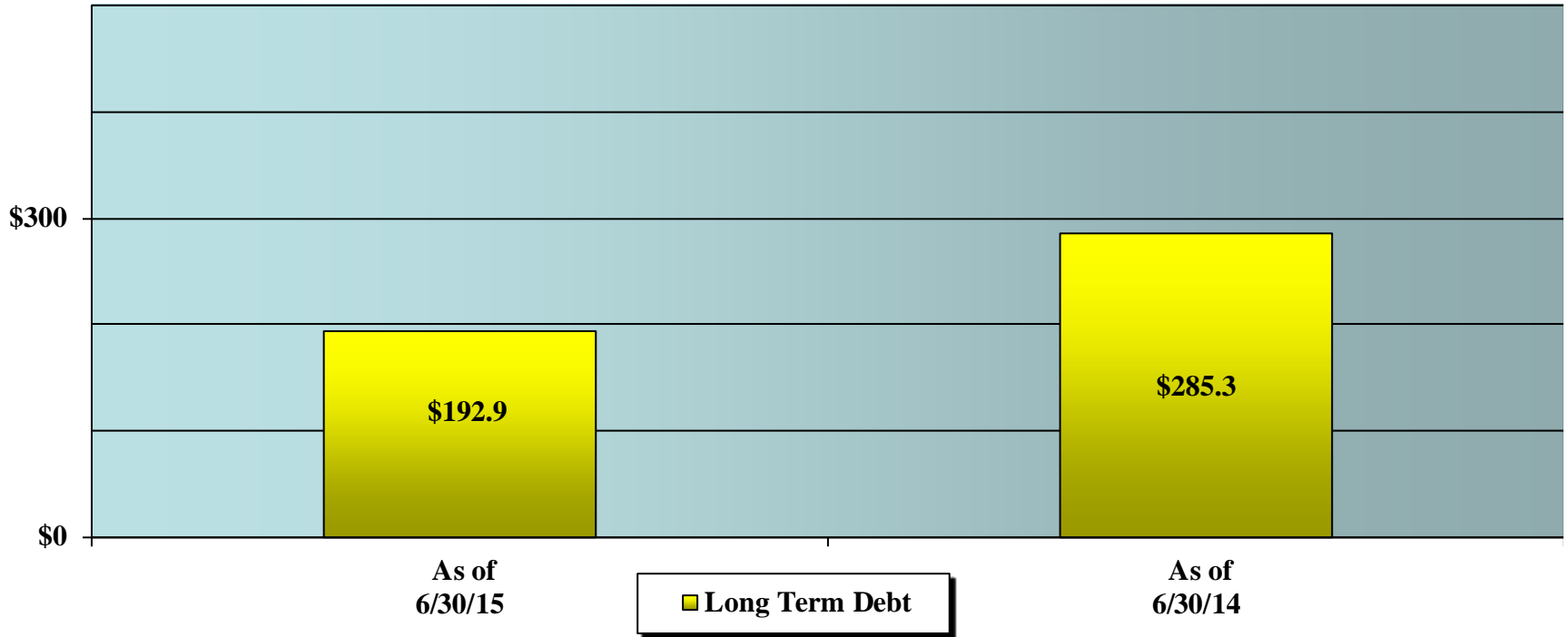




(UNAUDITED)

LONG-TERM DEBT – SOLID WASTE

(In Thousands)





(UNAUDITED)

LONG-TERM DEBT SOLID WASTE FUND

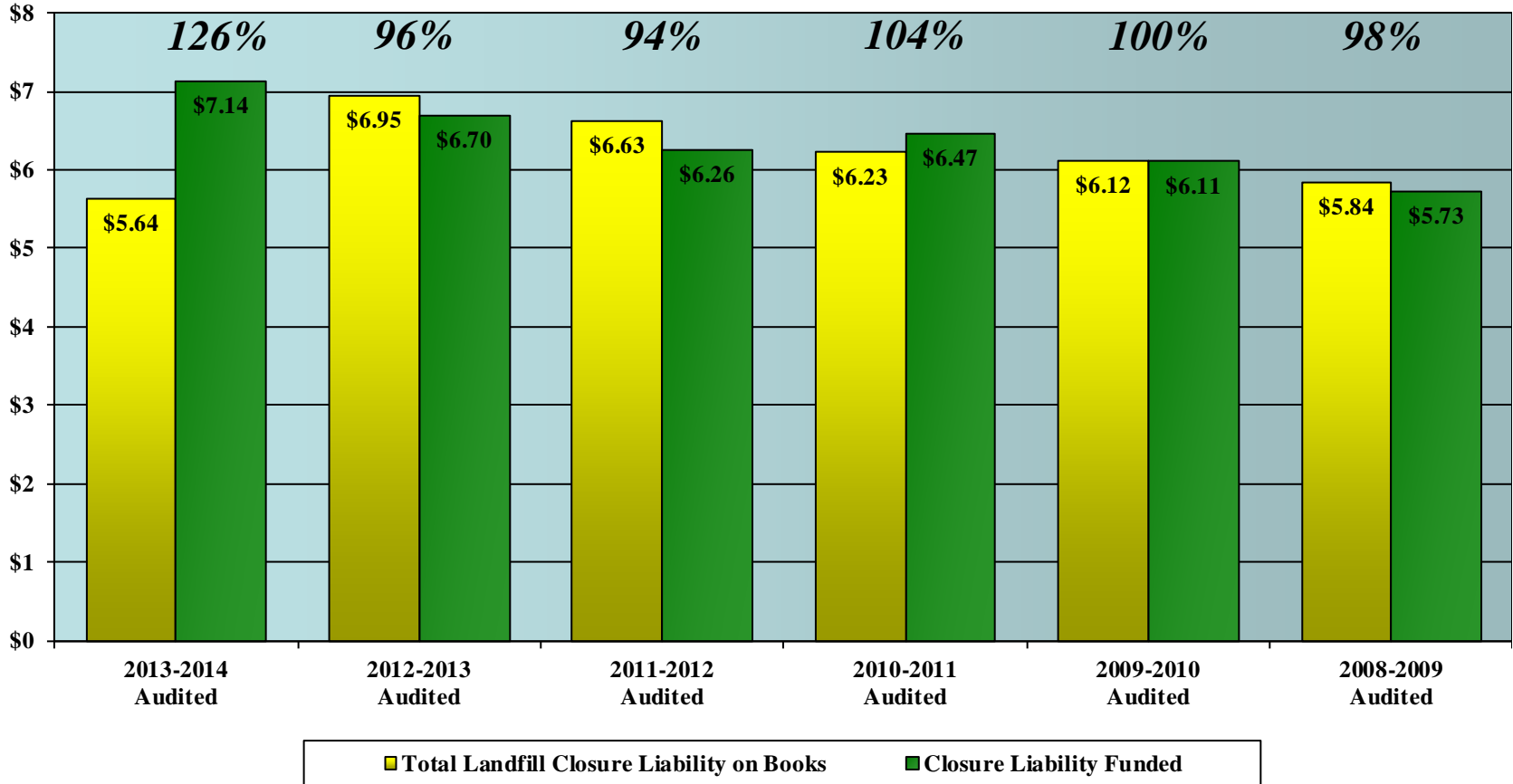
	Balance	Interest Rate	Final Payment	Holder of Note	
Lease-Purchase Bomag Landfill Compactor	\$ 192,878.94	2.84%	November 13, 2017	Santander	Original Amount - \$472,392.00 Dated – November 13, 2012



LANDFILL CLOSURE LIABILITY

Percent Funded Six Fiscal Years

(In Millions)



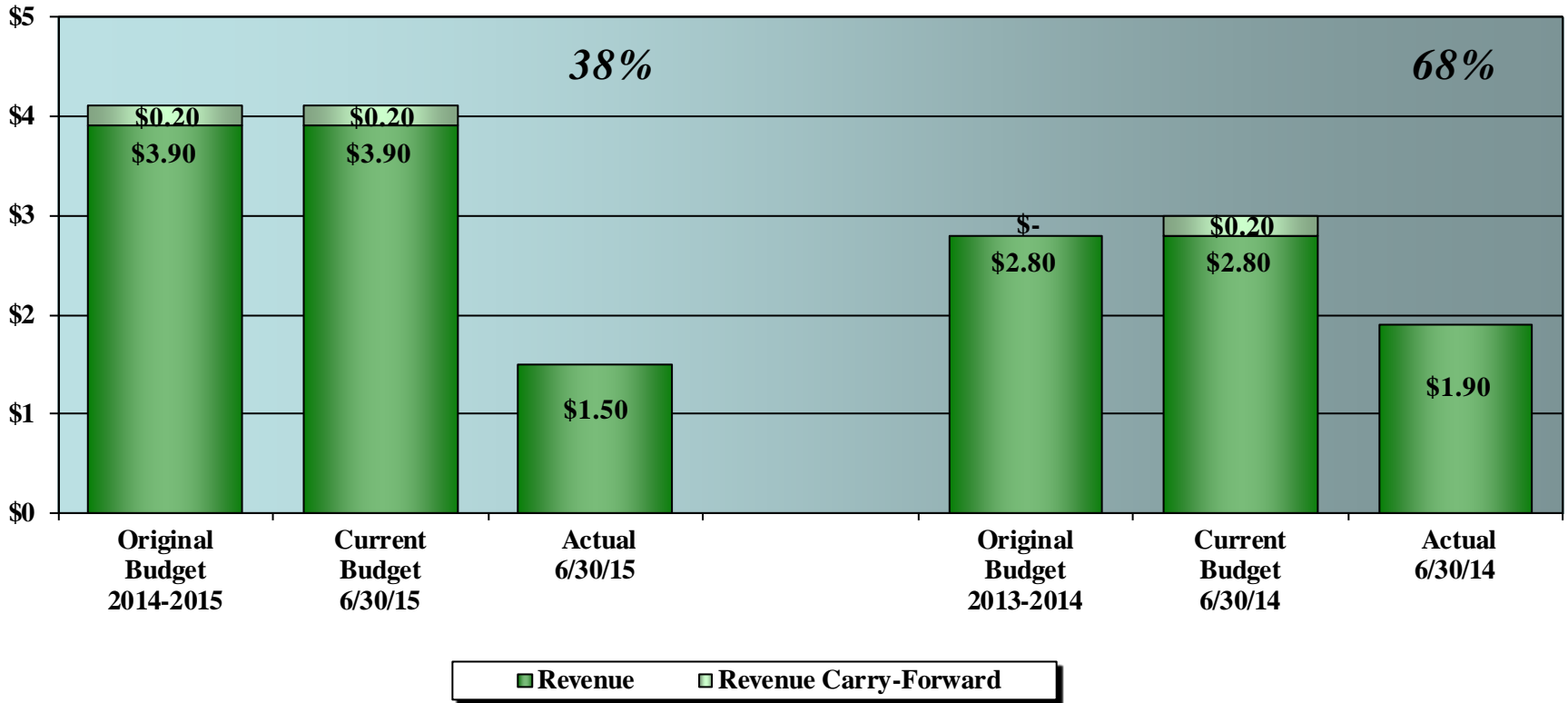


(UNAUDITED)

REVENUE – ENERGY RECOVERY FUND

BUDGET - TO - ACTUAL

(In Millions)



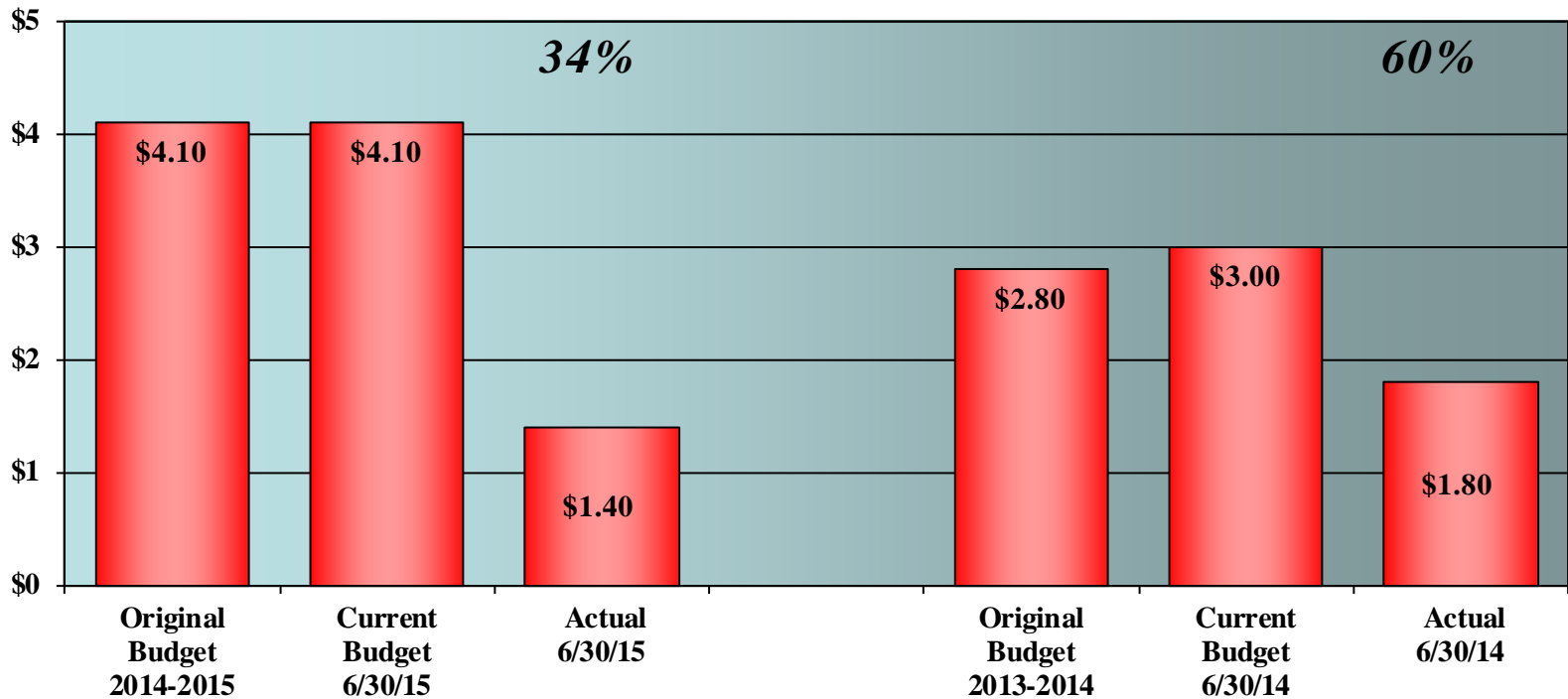


(UNAUDITED)

EXPENSES – ENERGY RECOVERY FUND

BUDGET-TO-ACTUAL AND ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year : 34%

Actual Less Encumbrances / Prior Year: 60%

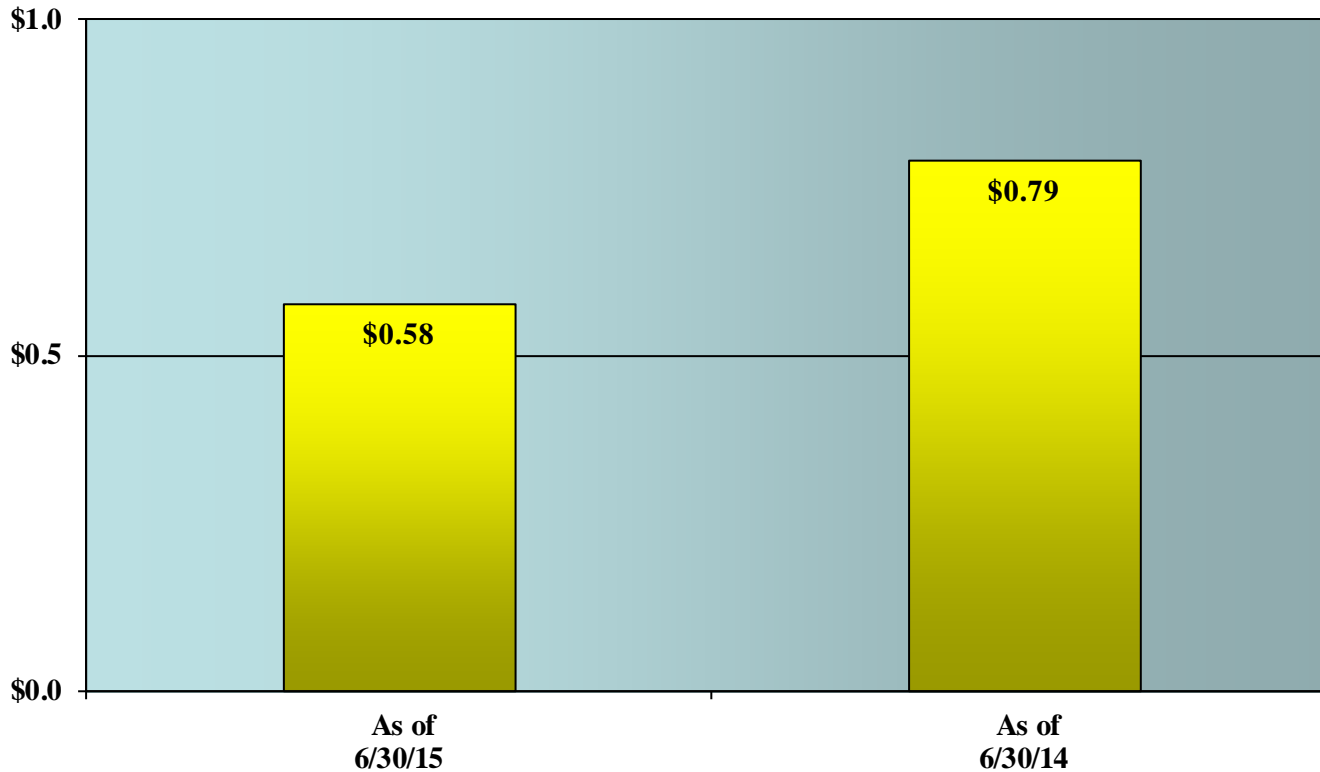




(UNAUDITED)

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	\$ 577,196.92	4.39%	November 8, 2017	SunTrust	Original Amount - \$2,480,388.38 Dated - May 20, 2009





(UNAUDITED)

FUND SUMMARY

3rd QUARTER

	REVENUES	
Fund	Percent Collected / Billed	Percentage Points Above/ Below Target of 75%
General	91%	16 Percentage Points Above Target
Special Revenue	52%	23 Percentage Points Below Target
Solid Waste	84%	9 Percentage Points Above Target
Energy Recovery	38%	37 Percentage Points Below Target
	EXPENDITURES	
Fund	Percent Expended & Encumbered	Percentage Points Above/ Below Target of 75%
General	78%	3 Percentage Points Above Target
Special Revenue	45%	30 Percentage Points Below Target
Solid Waste	51%	24 Percentage Points Below Target
Energy Recovery	34%	41 Percentage Points Below Target



(UNAUDITED)

IMPACT FEES

REVENUE & EXPENDITURE SUMMARY

3rd QUARTER

	2014-2015 Original Budget	6/30/2015 Current Budget	6/30/2015 Actual Revenues	6/30/2015 Actual Expenditures
Transportation	\$ 147,483	\$ 190,569	\$ 371	\$ -
Parks & Recreation	22,786	22,826	38	-
Correctional Facilities	4,467	4,474	6	-
Fire	4,735	4,750	11	-
Libraries	1,694	1,700	4	-
Law Enforcement	1,311	1,315	3	-
EMS	1,014	1,017	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 6/30/2015	Balance to Expend / Encumber by 9/30/2015
Transportation Avon Park	\$ 49,765.67	\$ (20,642.71)	\$ 29,122.96
Transportation Lake Placid	62,147.41	(13,134.44)	49,012.97
Transportation Sebring	141,304.78	(108,845.95)	32,458.83
Parks & Rec. Avon Park	2,415.54	-	2,415.54
Parks & Rec. Lake Placid	4,121.63	(2,891.11)	1,230.52
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

- FY 2009 Collections are required to be expended or encumbered by 9/30/2015





(UNAUDITED)

IMPACT FEES COLLECTION & EXPENDITURE SUMMARY

FY 2011 Collections

<u>Fund</u>	<u>FY 2011 Collections</u>	<u>Expended / Encumbered As of 6/30/2015</u>
Transportation Avon Park	\$ 50,136.30	\$ -
Fire	4,053.27	(832.97)
EMS	365.94	-

- FY 2011 Collections are required to be expended or encumbered by 9/30/2017

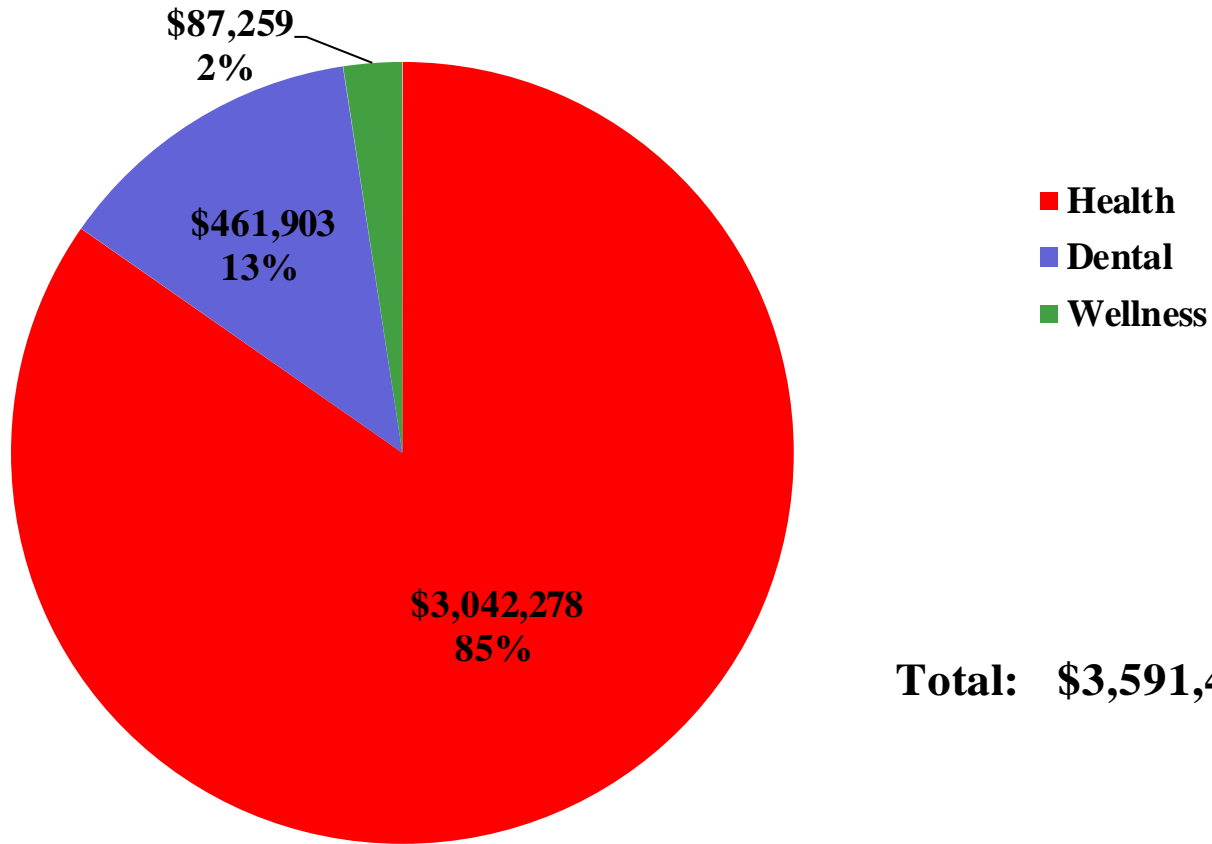


(UNAUDITED)

EMPLOYEE BENEFIT FUND

FUND BALANCE

As of June 30, 2015



Total: \$3,591,440

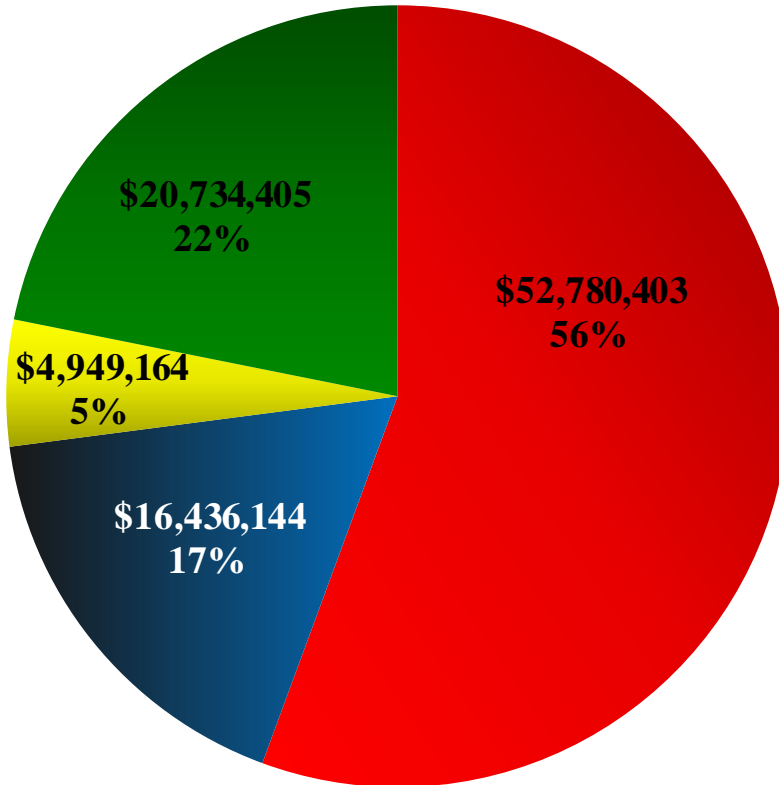




(UNAUDITED)

BOCC Investment Portfolio

As of June 30, 2015



- TD Bank
(earning .30%)
- Certificates of Deposit
(earning .30-.55%)
- Florida Prime
(earning .22%)
- FLGIT
(earning 0.93%)

Total: \$94,900,116

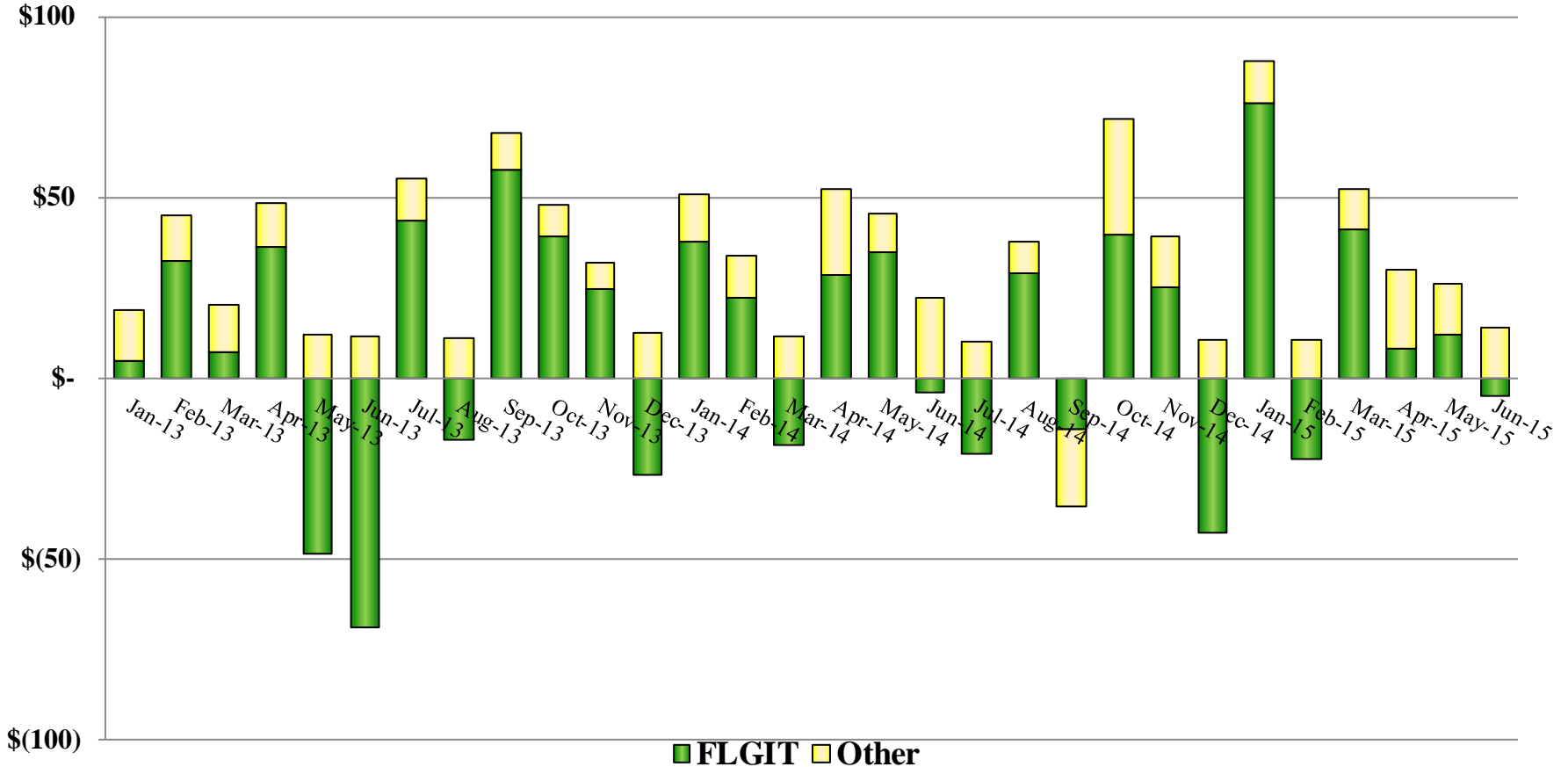


(UNAUDITED)

BOCC Investment Earnings

January 1, 2013 through June 30, 2015

(In Thousands)



- Total FLGIT earnings from October 2014 – June 2015 \$ 132,079.59
- Total earnings from October 2014 – June 2015 \$ 272,180.32



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, 2015

(UNAUDITED)

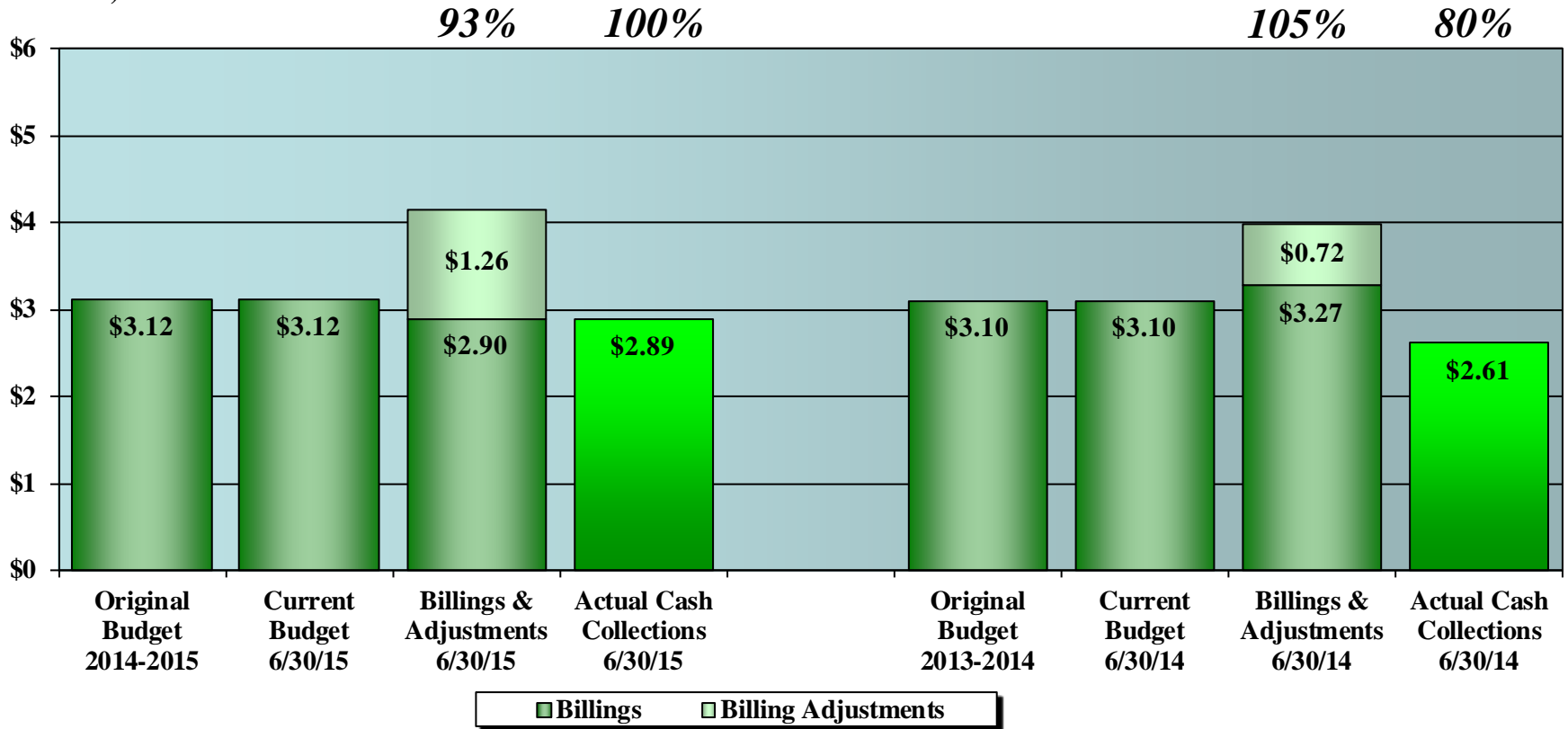




(UNAUDITED)

REVENUE – EMS BUDGET - TO - ACTUAL

(In Millions)



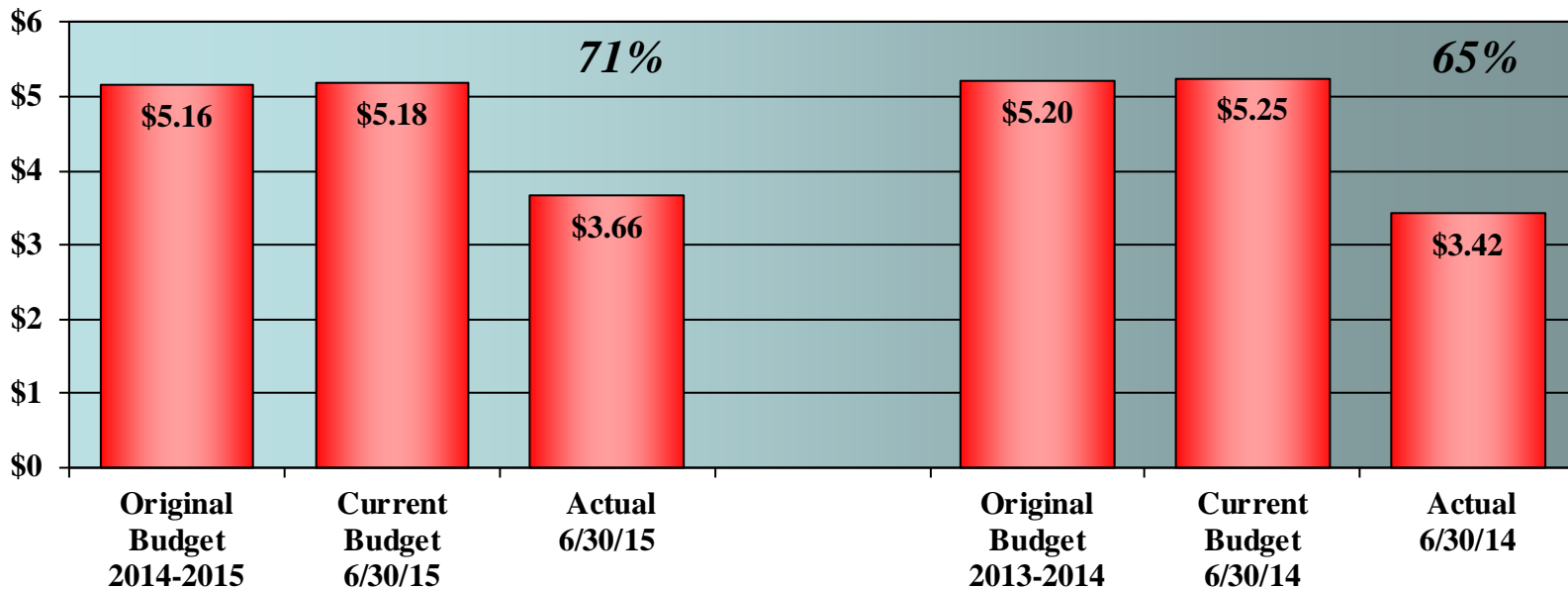


(UNAUDITED)

EXPENDITURES – EMS

BUDGET-TO-ACTUAL & ENCUMBRANCES

(In Millions)



Actual Less Encumbrances / Current Year: 67%

Actual Less Encumbrances / Prior Year: 63%





(UNAUDITED)

EMS Monthly Activity – Two Years Ended April 2013 Through March 2015 (ADP Only)

(In Thousands)

