

Unit Information

Unit Type: County

Year: 2017

Unit Name: Lake

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Neil Kelly

Title: Clerk of Circuit Court

Phone: (352) 343-9808

Address:

Post Office Box7800
Tavares, FL 32778-7800

Contact Information

Name: Mrs. Jo Anne Drury, CGFO

Title: Accounting Director

Phone: (352) 343-9418

Email: jdrury@lakecountyclerk.org

Address:

P.O. Box 7800
Tavares, FL 32778-7800

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/10/2018

Audit Received Date: 4/11/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$102,806,251

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/23/2018

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
255 S Orange Ave, Ste 600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Neil Kelly

Title: Lake County Clerk of Court

Chairman/Elected Official

Name: Timothy I Sullivan

Title: Chairman Lake County 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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	85,251,366	15,950,180	2,538,646								103,740,192
312100 - Local Option Taxes		3,080,471									3,080,471
312300 - County Ninth-Cent Voted Fuel Tax		1,627,056									1,627,056
312410 - First Local Option Fuel Tax		6,000,800									6,000,800
312600 - Discretionary Sales Surtaxes		15,052,946									15,052,946
315000 - Communications Service Tax (Chapter 202)	1,772,552										1,772,552
322000 - Building Permits		2,460,318									2,460,318
324110 - Impact Fees - Residential - Public Safety		287,184									287,184
324120 - Impact Fees - Commercial - Public Safety		212,854									212,854
324310 - Impact Fees - Residential - Transportation		3,922,859									3,922,859
324320 - Impact Fees - Commercial - Transportation		429,073									429,073
324610 - Impact Fees - Residential - Culture/Recreation		877,402									877,402
325100 - Special Assessments - Capital Improvement		60,764									60,764
325200 - Special Assessments - Charges for Public Services		16,820,361									16,820,361
329000 - Other Permits, Fees & Special Assessments	348,038	133,594									481,632
331100 - Federal Grant - General Government	112,158										112,158
331200 - Federal Grant - Public Safety	66,344	725,774									792,118
331490 - Federal Grant - Other Transportation		4,251,553									4,251,553
331500 - Federal Grant - Economic Environment		4,147,226									4,147,226
331610 - Federal Grant - Health or Hospitals		80,041									80,041
331650 - Federal Grant - Child Support Reimbursement	228,917										228,917
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	138,197	47,055									185,252
334200 - State Grant - Public Safety		167,992									167,992
334310 - State Grant - Water Supply System	171,027										171,027
334360 - State Grant - Stormwater Management		377,508									377,508
334390 - State Grant - Other Physical Environment		9,010									9,010
334420 - State Grant - Mass Transit		122,936									122,936
334490 - State Grant - Other Transportation		4,712,075									4,712,075
334500 - State Grant - Economic Environment	43,217										43,217
334620 - State Grant - Public Welfare		308,532									308,532
334700 - State Grant - Culture/Recreation		201,152									201,152
334820 - Article V Clerk of Court Trust Fund		79,272									79,272
335120 - State Revenue Sharing - Proceeds	6,840,455										6,840,455
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,578										49,578
335140 - State Revenue Sharing - Mobile Home Licenses	177,773										177,773
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	100,994										100,994
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	15,763,819										15,763,819
335190 - State Revenue Sharing - Other General Government			297,667								297,667
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		36,772									36,772
335490 - State Revenue Sharing - Other Transportation	56,754	5,234,227									5,290,981
335500 - State Revenue Sharing - Economic Environment		2,077,187									2,077,187
335700 - State Revenue Sharing - Culture/Recreation		5,052									5,052
335900 - State Revenue Sharing - Other	4,176	205,777									209,953

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety		6,000,000									6,000,000
337300 - Local Government Unit Grant - Physical Environment	25,790	378,302									404,092
337500 - Local Government Unit Grant - Economic Environment		578									578
341100 - Service Charge - Recording Fees	1,500,918	222,289									1,723,207
341150 - Public Records Modernization Trust Fund		658,204									658,204
341160 - County Portion (\$2) of \$4 Additional Service Charge	683,440										683,440
341200 - Internal Service Fund Fees and Charges	243,506	183,016					29,742,628				30,169,150
341300 - Administrative Service Fees	160,000	974									160,974
341520 - Fees remitted to County from Sheriff	211,485										211,485
341800 - County Officer Commission and Fees	4,149,713										4,149,713
341900 - Other General Government Charges and Fees	2,097,075	782,290									2,879,365
342100 - Service Charge - Law Enforcement Services	3,600,176										3,600,176
342200 - Service Charge - Fire Protection		238,531									238,531
342300 - Service Charge - Housing for Prisoners	125,013										125,013
342400 - Service Charge - Emergency Management Service Fees/Charges	2,130	1,476,134									1,478,264
342500 - Service Charge - Protective Inspection Fees	137,650	165,338									302,988
342600 - Service Charge - Ambulance Fees		13,450,685									13,450,685
342900 - Service Charge - Other Public Safety Charges and Fees	245,568	858,366									1,103,934
343400 - Service Charge - Garbage/Solid Waste						12,695,126					12,695,126
343700 - Service Charge - Conservation and Resource Management	122,662										122,662
344900 - Service Charge - Other Transportation Charges		477,212									477,212
346400 - Service Charge - Animal Control and Shelter Fees	168,481										168,481
346900 - Service Charge - Other Human Services Charges	106,325										106,325
347100 - Service Charge - Libraries		11,238									11,238
347200 - Service Charge - Parks and Recreation		73,839									73,839
347500 - Service Charge - Special Recreation Facilities	199,620										199,620
348120 - County Court Criminal - Service Charges		61,985									61,985
348130 - County Court Criminal - Court Costs		125,504									125,504
348220 - Circuit Court Criminal - Service Charges		58,240									58,240
348310 - County Court Civil - Filing Fees		877,631									877,631
348320 - County Court Civil - Service Charges		71,238									71,238
348410 - Circuit Court Civil - Filing Fees		741,625									741,625
348420 - Circuit Court Civil - Service Charges		337,284									337,284
348480 - Circuit Court Civil - Fees and Service Charges		87,689									87,689
348520 - Traffic Court - Service Charges		386,745									386,745
348530 - Traffic Court - Court Costs		744,731									744,731
348620 - Juvenile Court - Service Charges		324									324
348710 - Probate Court - Filing Fees		248,095									248,095
348720 - Probate Court - Service Charges		26,995									26,995
348921 - Court Innovations/Local Requirements	100,230										100,230
348922 - Legal Aid	50,115										50,115
348924 - Juvenile Alternative Programs	50,115										50,115
348930 - State Court Facility Surcharge (\$30)	802,268										802,268
348932 - Domestic Violence Surcharge	25,291										25,291
348990 - Other Court Collections Transferred to BOCC		253,543									253,543
349000 - Other Charges for Services	246,796	115,998									362,794
351100 - Judgments and Fines - As Decided by County Court Criminal	66,707	221,846									288,553

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		449,009									449,009
351500 - Judgments and Fines - As Decided by Traffic Court		773,136									773,136
351700 - Intergovernmental Radio Communication Program	242,703										242,703
351800 - 10% of Fines to Public Records Modernization Trust Fund		198,960									198,960
352000 - Fines - Library		33,111									33,111
354000 - Fines - Local Ordinance Violation	48,955	60,885									109,840
358200 - Sale of Contraband Property Seized by Law Enforcement		410,158									410,158
359000 - Other Judgments, Fines and Forfeits	458										458
361100 - Interest	169,955	251,089	17,186	34,323		34,621	60,160				567,334
362000 - Rents and Royalties	29,691	25,084									54,775
364000 - Disposition of Fixed Assets	81,246	246,552		9,354		18,810	-768				355,194
365000 - Sale of Surplus Materials and Scrap		2,073									2,073
366000 - Contributions and Donations from Private Sources	1,361	46,833									48,194
367000 - Licenses		129,126									129,126
369900 - Other Miscellaneous Revenues	560,660	442,309				166,360	56,295				1,225,624
381000 - Inter-Fund Group Transfers In	5,615,954	8,263,086	6,547,585	10,436,123		2,998,373					33,861,121
384000 - Debt Proceeds											0
Grand Total	132,997,422	130,372,883	9,401,084	10,479,800		15,913,290	29,858,315				329,022,794

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	627,927										627,927
511.30 - Legislative - Operating Expenses	20,445										20,445
512.10 - Executive - Personnel Services	794,507										794,507
512.30 - Executive - Operating Expenses	15,741										15,741
513.10 - Financial and Administrative - Personnel Services	13,993,047	291,455									14,284,502
513.30 - Financial and Administrative - Operating Expenses	5,423,261	43,609									5,466,870
513.60 - Financial and Administrative - Capital Outlay	216,281			4,007,600							4,223,881
514.10 - Legal Counsel - Personnel Services	661,870										661,870
514.30 - Legal Counsel - Operating Expenses	23,524										23,524
515.10 - Comprehensive Planning - Personnel Services	1,020,141										1,020,141
515.30 - Comprehensive Planning - Operating Expenses	75,501										75,501
515.60 - Comprehensive Planning - Capital Outlay	2,456										2,456
515.80 - Comprehensive Planning - Grants and Aids	52,846										52,846
516.10 - Non-Court Information Systems - Personnel Services	400,022										400,022
516.30 - Non-Court Information Systems - Operating Expenses	26,198										26,198
516.60 - Non-Court Information Systems - Capital Outlay											0
517.70 - Debt Service Payments - Debt Service		233,333	9,314,675								9,548,008
519.10 - Other General Government - Personnel Services	5,863,534						1,049,438				6,912,972
519.30 - Other General Government - Operating Expenses	4,756,392						18,395,180				23,151,572
519.60 - Other General Government - Capital Outlay	509,612										509,612

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.80 - Other General Government - Grants and Aids	1,925,238	166,333									2,091,571
519.90 - Other General Government - Other Uses											0
521.10 - Law Enforcement - Personnel Services	33,785,323	7,716									33,793,039
521.30 - Law Enforcement - Operating Expenses	6,009,508	32,892					9,475,872				15,518,272
521.60 - Law Enforcement - Capital Outlay	8,561	190,774									199,335
521.80 - Law Enforcement - Grants and Aids		256,271									256,271
522.10 - Fire Control - Personnel Services		18,272,659									18,272,659
522.30 - Fire Control - Operating Expenses		3,421,198									3,421,198
522.60 - Fire Control - Capital Outlay		1,274,284									1,274,284
523.10 - Detention/Corrections - Personnel Services	18,360,543	352,899									18,713,442
523.30 - Detention/Corrections - Operating Expenses	7,066,787	607,985									7,674,772
523.60 - Detention/Corrections - Capital Outlay	70,068										70,068
523.80 - Detention/Corrections - Grants and Aids	476,191	357,032									833,223
524.10 - Protective Inspections - Personnel Services	589,211	2,257,742									2,846,953
524.30 - Protective Inspections - Operating Expenses	116,264	405,298									521,562
524.60 - Protective Inspections - Capital Outlay	23,930	37,576									61,506
525.10 - Emergency and Disaster Relief - Personnel Services	794,085	401,804									1,195,889
525.30 - Emergency and Disaster Relief - Operating Expenses	1,039,551	714,928									1,754,479
525.60 - Emergency and Disaster Relief - Capital Outlay		35,891									35,891
525.80 - Emergency and Disaster Relief - Grants and Aids	15,000	66,956									81,956
526.10 - Ambulance and Rescue Services - Personnel Services		14,895,654									14,895,654
526.30 - Ambulance and Rescue Services - Operating Expenses		4,122,765									4,122,765
526.60 - Ambulance and Rescue Services - Capital Outlay		1,693,468									1,693,468
526.80 - Ambulance and Rescue Services - Grants and Aids		6,711,407									6,711,407
527.30 - Medical Examiners - Operating Expenses	795,140										795,140
529.10 - Other Public Safety - Personnel Services	249,690										249,690
529.30 - Other Public Safety - Operating Expenses	2,161,464										2,161,464
529.60 - Other Public Safety - Capital Outlay	37,491			1,009,864							1,047,355
529.80 - Other Public Safety - Grants and Aids	57,718										57,718
534.10 - Garbage/Solid Waste - Personnel Services						1,483,448					1,483,448
534.30 - Garbage/Solid Waste - Operating Expenses						13,814,994					13,814,994
534.60 - Garbage/Solid Waste - Capital Outlay						1					1
537.10 - Conservation/Resource Management - Personnel Services	856,369	4,956				206,735					1,068,060
537.30 - Conservation/Resource Management - Operating Expenses	358,924	72,331				320,551					751,806
537.60 - Conservation/Resource Management - Capital Outlay						-488,818					-488,818
537.80 - Conservation/Resource Management - Grants and Aids											0
538.10 - Flood Control/Stormwater Control - Personnel Services		386,182									386,182
538.30 - Flood Control/Stormwater Control - Operating Expenses		32,554									32,554
538.60 - Flood Control/Stormwater Control - Capital Outlay		609,744									609,744
541.10 - Road/Street Facilities - Personnel Services		6,851,074									6,851,074
541.30 - Road/Street Facilities - Operating Expenses		6,099,069									6,099,069
541.60 - Road/Street Facilities - Capital Outlay		5,694,146		8,070,721							13,764,867
541.80 - Road/Street Facilities - Grants and Aids		900,419									900,419
549.10 - Other Transportation - Personnel Services		491,591									491,591
549.30 - Other Transportation - Operating Expenses		6,315,253									6,315,253
549.60 - Other Transportation - Capital Outlay		455,314									455,314
552.10 - Industry Development - Personnel Services	182,453	617,045									799,498
552.30 - Industry Development - Operating Expenses	389,899	1,385,517									1,775,416

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.60 - Industry Development - Capital Outlay		90,652									90,652
552.80 - Industry Development - Grants and Aids	250,000	196,935									446,935
553.10 - Veterans Services - Personnel Services	125,988										125,988
553.30 - Veterans Services - Operating Expenses	10,097										10,097
554.10 - Housing and Urban Development - Personnel Services		588,228									588,228
554.30 - Housing and Urban Development - Operating Expenses		205,847									205,847
554.60 - Housing and Urban Development - Capital Outlay		32,074									32,074
554.80 - Housing and Urban Development - Grants and Aids		4,400,680									4,400,680
559.30 - Other Economic Development - Operating Expenses											0
559.80 - Other Economic Development - Grants and Aids		3,000									3,000
562.10 - Health - Personnel Services	1,280,556										1,280,556
562.30 - Health - Operating Expenses	1,165,217	31,540									1,196,757
562.60 - Health - Capital Outlay	65,884										65,884
562.70 - Health - Debt Service	112,700										112,700
562.80 - Health - Grants and Aids	5,365										5,365
563.80 - Mental Health - Grants and Aids	1,073,987										1,073,987
564.10 - Public Assistance - Personnel Services		65,974									65,974
564.30 - Public Assistance - Operating Expenses	4,825,284	1,479									4,826,763
564.80 - Public Assistance - Grants and Aids	124,878										124,878
569.10 - Other Human Services - Personnel Services	676,322										676,322
569.30 - Other Human Services - Operating Expenses	83,696										83,696
569.80 - Other Human Services - Grants and Aids	291,807	139,556									431,363
571.10 - Libraries - Personnel Services		2,309,713									2,309,713
571.30 - Libraries - Operating Expenses		704,684									704,684
571.60 - Libraries - Capital Outlay		304,774									304,774
571.80 - Libraries - Grants and Aids		1,070,676									1,070,676
572.10 - Parks/Recreation - Personnel Services		1,725,675									1,725,675
572.30 - Parks/Recreation - Operating Expenses	20,938	3,175,298									3,196,236
572.60 - Parks/Recreation - Capital Outlay		232,436		901,322							1,133,758
573.30 - Cultural Services - Operating Expenses		1,299									1,299
574.10 - Special Events - Personnel Services	133,920										133,920
574.30 - Special Events - Operating Expenses	66,905										66,905
575.60 - Special Facilities - Capital Outlay		233,733									233,733
581.90 - Interfund Transfers Out - Other Uses	12,637,509	19,909,937	76,614			885,620	351,441				33,861,121
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		431,735									431,735
601.10 - Court Administration - Personnel Services	51,154										51,154
601.30 - Court Administration - Operating Expenses	584										584
604.10 - Clerk of Court Administration - Personnel Services		615,129									615,129
604.30 - Clerk of Court Administration - Operating Expenses		119,093									119,093
604.60 - Clerk of Court Administration - Capital Outlay		930									930
608.10 - Jury Management - Personnel Services		144,506									144,506
608.30 - Jury Management - Operating Expenses		47,021									47,021
614.10 - Clerk of Court - Personnel Services		832,356									832,356
614.30 - Clerk of Court - Operating Expenses		24,186									24,186
634.10 - Clerk of Court - Personnel Services		605,932									605,932
634.30 - Clerk of Court - Operating Expenses		16,872									16,872
654.10 - Clerk of Court - Personnel Services		312,697									312,697
654.30 - Clerk of Court - Operating Expenses		5,163									5,163

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court - Personnel Services		247,365									247,365
674.30 - Clerk of Court - Operating Expenses		1,422									1,422
685.30 - Guardian ad Litem - Operating Expenses	16,575										16,575
694.10 - Clerk of Court - Personnel Services		207,143									207,143
694.30 - Clerk of Court - Operating Expenses		2,760									2,760
711.10 - Courthouse Security - Personnel Services											0
712.10 - Courthouse Facilities - Personnel Services	156,497										156,497
712.30 - Courthouse Facilities - Operating Expenses	1,275,440										1,275,440
712.60 - Courthouse Facilities - Capital Outlay	3,234										3,234
712.80 - Courthouse Facilities - Grants and Aids	181,751										181,751
713.10 - Information Systems - Personnel Services	221,265										221,265
713.30 - Information Systems - Operating Expenses	363,075										363,075
713.60 - Information Systems - Capital Outlay	113,214										113,214
713.80 - Information Systems - Grants and Aids	535,734										535,734
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		675,084									675,084
716.30 - Clerk of Court Related Technology - Operating Expenses		37,656									37,656
716.60 - Clerk of Court Related Technology - Capital Outlay											0
719.10 - Other Operating Court Costs - Personnel Services		90,846									90,846
719.30 - Other Operating Court Costs - Operating Expenses		3,620									3,620
724.10 - Clerk of Court - Personnel Services		458,091									458,091
724.30 - Clerk of Court - Operating Expenses		9,803									9,803
744.10 - Clerk of Court - Personnel Services		327,398									327,398
744.30 - Clerk of Court - Operating Expenses		5,767									5,767
764.10 - Clerk of Court - Personnel Services		930,124									930,124
764.30 - Clerk of Court - Operating Expenses		20,497									20,497
Grand Total	135,837,359	128,364,510	9,391,289	13,989,507		16,222,531	29,271,931				333,077,127

Data Element Worksheet Report for FYE: 2017, Lake

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$264,265	\$259,619	
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$243,497	\$238,060	
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$278,577	\$276,245	
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$23,069,024	\$23,281,975	
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	\$19,562,115	\$20,677,762	
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$13,366	\$3,000	
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$2,584	\$3,190	
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$5,202	\$5,854	
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$10,976	\$10,809	