

Unit Information

Unit Type: County

Year: 2015

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: 5/18/2016

Audit Received Date: 5/19/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$112,642,493

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/9/2016

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: Sean Parks

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 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	80,685,964	14,635,460	2,397,546								97,718,970
312100 - Local Option Taxes		2,536,594									2,536,594
312300 - County Ninth-Cent Voted Fuel Tax		1,502,281									1,502,281
312410 - First Local Option Fuel Tax		5,539,085									5,539,085
312600 - Discretionary Sales Surtaxes		13,599,683									13,599,683
315000 - Communications Service Tax (Chapter 202)	1,784,311										1,784,311
322000 - Building Permits		2,384,900									2,384,900
324110 - Impact Fees - Residential - Public Safety		298,894									298,894
324120 - Impact Fees - Commercial - Public Safety		288,436									288,436
324310 - Impact Fees - Residential - Transportation		2,755,786									2,755,786
324320 - Impact Fees - Commercial - Transportation		325,004									325,004
324610 - Impact Fees - Residential - Culture/Recreation		483,470									483,470
325100 - Special Assessments - Capital Improvement	2,619	162,113									164,732
325200 - Special Assessments - Charges for Public Services	156	16,930,506									16,930,662
329000 - Other Permits, Fees & Special Assessments	372,377	283,708									656,085
331100 - Federal Grant - General Government	50,690										50,690
331200 - Federal Grant - Public Safety	132,547	289,307									421,854
331390 - Federal Grant - Other Physical Environment	21,406										21,406
331490 - Federal Grant - Other Transportation		7,172,386									7,172,386
331500 - Federal Grant - Economic Environment		4,830,156									4,830,156
331650 - Federal Grant - Child Support Reimbursement	321,180										321,180
331700 - Federal Grant - Culture/Recreation				8,616							8,616
333000 - Federal Payments In Lieu Of Taxes	112,495	84,931									197,426
334200 - State Grant - Public Safety	9,865	480,309									490,174
334310 - State Grant - Water Supply System	171,567										171,567
334360 - State Grant - Stormwater Management		201,890									201,890
334490 - State Grant - Other Transportation		5,524,834									5,524,834
334690 - State Grant - Other Human Services		314,554									314,554
334700 - State Grant - Culture/Recreation		274,233									274,233
334820 - Article V Clerk of Court Trust Fund		35,668									35,668
335120 - State Revenue Sharing - Proceeds	6,256,986										6,256,986
335130 - State Revenue Sharing - Insurance Agents County Licenses	59,415										59,415
335140 - State Revenue Sharing - Mobile Home Licenses	187,281										187,281
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	99,661										99,661
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	14,015,293										14,015,293
335190 - State Revenue Sharing - Other General Government			297,667								297,667
335290 - State Revenue Sharing - Other Public Safety		39,847									39,847
335490 - State Revenue Sharing - Other Transportation	51,955	4,908,017									4,959,972
335500 - State Revenue Sharing - Economic Environment		949,163									949,163
335700 - State Revenue Sharing - Culture/Recreation		5,341									5,341
335900 - State Revenue Sharing - Other	4,369	50,560									54,929
337200 - Local Government Unit Grant - Public Safety		6,138,045									6,138,045
337300 - Local Government Unit Grant - Physical Environment	109,539	56,579									166,118
337400 - Local Government Unit Grant - Transportation		271,100									271,100
337500 - Local Government Unit Grant - Economic Environment		311									311

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	1,328,774	198,258									1,527,032
341150 - Public Records Modernization Trust Fund		572,031									572,031
341160 - County Portion (\$2) of \$4 Additional Service Charge	595,221										595,221
341200 - Internal Service Fund Fees and Charges							25,299,646				25,299,646
341300 - Administrative Service Fees	160,000										160,000
341520 - Fees remitted to County from Sheriff	245,560										245,560
341800 - County Officer Commission and Fees	3,666,807										3,666,807
341900 - Other General Government Charges and Fees	2,176,189	731,601									2,907,790
342100 - Service Charge - Law Enforcement Services	3,471,873										3,471,873
342200 - Service Charge - Fire Protection		135,101									135,101
342300 - Service Charge - Housing for Prisoners	2,167										2,167
342400 - Service Charge - Emergency Management Service Fees/Charges	1,243	1,401,986									1,403,229
342500 - Service Charge - Protective Inspection Fees	5,250	130,797									136,047
342600 - Service Charge - Ambulance Fees		12,739,941									12,739,941
342900 - Service Charge - Other Public Safety Charges and Fees	233,328	723,229									956,557
343400 - Service Charge - Garbage/Solid Waste						13,042,013					13,042,013
343700 - Service Charge - Conservation and Resource Management	108,527										108,527
343900 - Service Charge - Other Physical Environment Charges	71										71
344900 - Service Charge - Other Transportation Charges	109,792	1,452,005									1,561,797
345900 - Service Charge - Other Economic Environment Charges	2,868										2,868
346400 - Service Charge - Animal Control and Shelter Fees	193,210										193,210
347100 - Service Charge - Libraries		12,495									12,495
347200 - Service Charge - Parks and Recreation		59,696									59,696
347500 - Service Charge - Special Recreation Facilities	199,478										199,478
348120 - County Court Criminal - Service Charges		63,836									63,836
348130 - County Court Criminal - Court Costs		129,560									129,560
348220 - Circuit Court Criminal - Service Charges		75,631									75,631
348310 - County Court Civil - Filing Fees		831,050									831,050
348320 - County Court Civil - Service Charges		114,937									114,937
348410 - Circuit Court Civil - Filing Fees		791,081									791,081
348420 - Circuit Court Civil - Service Charges		561,537									561,537
348480 - Circuit Court Civil - Fees and Service Charges		77,911									77,911
348520 - Traffic Court - Service Charges		437,095									437,095
348530 - Traffic Court - Court Costs		841,889									841,889
348620 - Juvenile Court - Service Charges		1,168									1,168
348710 - Probate Court - Filing Fees		248,920									248,920
348720 - Probate Court - Service Charges		29,777									29,777
348921 - Court Innovations/Local Requirements	123,484										123,484
348922 - Legal Aid	61,742										61,742
348924 - Juvenile Alternative Programs	61,742										61,742
348930 - State Court Facility Surcharge (\$30)	962,338										962,338
348932 - Domestic Violence Surcharge	35,950										35,950
348990 - Other Court Collections Transferred to BOCC		304,085									304,085
349000 - Other Charges for Services	107,293	34,488									141,781
351100 - Judgments and Fines - As Decided by County Court Criminal	68,004	212,396									280,400
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	50	520,738									520,788

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351500 - Judgments and Fines - As Decided by Traffic Court		941,317									941,317
351700 - Intergovernmental Radio Communication Program	261,189										261,189
351800 - 10% of Fines to Public Records Modernization Trust Fund		322,878									322,878
352000 - Fines - Library		26,624									26,624
354000 - Fines - Local Ordinance Violation	83,085	16,866									99,951
358200 - Sale of Contraband Property Seized by Law Enforcement		217,546									217,546
359000 - Other Judgments, Fines and Forfeits	2,342										2,342
361100 - Interest	100,211	177,910	10,501	257,951		35,177	47,652				629,402
362000 - Rents and Royalties	31,110	36,247									67,357
364000 - Disposition of Fixed Assets	1,241,601	104,029					8,274				1,353,904
365000 - Sale of Surplus Materials and Scrap		5,748									5,748
366000 - Contributions and Donations from Private Sources	1,904	52,147									54,051
367000 - Licenses											0
369900 - Other Miscellaneous Revenues	866,957	591,596				152,019	54,826				1,665,398
381000 - Inter-Fund Group Transfers In	6,087,808	7,606,849	7,425,305	9,357,582		300,000					30,777,544
385000 - Proceeds from Refunding Bonds			98,643,606								98,643,606
Grand Total	127,046,844	126,886,147	108,774,625	9,624,149		13,529,209	25,410,398				411,271,372

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	725,065										725,065
511.30 - Legislative - Operating Expenses	20,947										20,947
512.10 - Executive - Personnel Services	671,677										671,677
512.30 - Executive - Operating Expenses	13,853										13,853
513.10 - Financial and Administrative - Personnel Services	13,809,814	288,564									14,098,378
513.30 - Financial and Administrative - Operating Expenses	4,503,187	233,054									4,736,241
513.60 - Financial and Administrative - Capital Outlay	247,049	82,862		1,638,793							1,968,704
513.80 - Financial and Administrative - Grants and Aids				933,242							933,242
514.10 - Legal Counsel - Personnel Services	628,824										628,824
514.30 - Legal Counsel - Operating Expenses	23,705										23,705
515.10 - Comprehensive Planning - Personnel Services	930,692										930,692
515.30 - Comprehensive Planning - Operating Expenses	61,976										61,976
515.80 - Comprehensive Planning - Grants and Aids	50,674										50,674
516.10 - Non-Court Information Systems - Personnel Services	369,832	460,013									829,845
516.30 - Non-Court Information Systems - Operating Expenses	33,011										33,011
516.60 - Non-Court Information Systems - Capital Outlay	3,130										3,130
517.70 - Debt Service Payments - Debt Service			10,369,601								10,369,601
519.10 - Other General Government - Personnel Services	4,018,118						843,440				4,861,558
519.30 - Other General Government - Operating Expenses	4,369,688						19,234,944				23,604,632
519.60 - Other General Government - Capital Outlay	180,675										180,675
519.80 - Other General Government - Grants and Aids	1,635,452	134,569									1,770,021
521.10 - Law Enforcement - Personnel Services	30,954,810	67,318									31,022,128

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.30 - Law Enforcement - Operating Expenses	5,136,927	81,582					8,202,787				13,421,296
521.60 - Law Enforcement - Capital Outlay	109,742	211,584									321,326
521.80 - Law Enforcement - Grants and Aids		376,671									376,671
522.10 - Fire Control - Personnel Services		16,611,185									16,611,185
522.30 - Fire Control - Operating Expenses		3,368,321									3,368,321
522.60 - Fire Control - Capital Outlay		382,723									382,723
523.10 - Detention/Corrections - Personnel Services	17,142,904	244,615									17,387,519
523.30 - Detention/Corrections - Operating Expenses	6,147,052	544,908									6,691,960
523.60 - Detention/Corrections - Capital Outlay	58,557	1,344									59,901
523.80 - Detention/Corrections - Grants and Aids	387,078	357,451									744,529
524.10 - Protective Inspections - Personnel Services	575,222	1,494,422									2,069,644
524.30 - Protective Inspections - Operating Expenses	63,826	310,788									374,614
524.60 - Protective Inspections - Capital Outlay		188,538									188,538
525.10 - Emergency and Disaster Relief - Personnel Services	98,457	399,836									498,293
525.30 - Emergency and Disaster Relief - Operating Expenses	64,860	810,019									874,879
525.60 - Emergency and Disaster Relief - Capital Outlay	2,941	303,898									306,839
525.80 - Emergency and Disaster Relief - Grants and Aids	5,000	265,321									270,321
526.10 - Ambulance and Rescue Services - Personnel Services		13,007,278									13,007,278
526.30 - Ambulance and Rescue Services - Operating Expenses		3,592,630									3,592,630
526.60 - Ambulance and Rescue Services - Capital Outlay		528,692									528,692
526.80 - Ambulance and Rescue Services - Grants and Aids		6,653,226									6,653,226
526.90 - Ambulance and Rescue Services - Other Uses											0
527.30 - Medical Examiners - Operating Expenses	805,089										805,089
529.10 - Other Public Safety - Personnel Services	207,958										207,958
529.30 - Other Public Safety - Operating Expenses	2,250,345										2,250,345
529.60 - Other Public Safety - Capital Outlay	60,468			969,914							1,030,382
529.80 - Other Public Safety - Grants and Aids	53,644										53,644
533.80 - Water Utility Services - Grants and Aids											0
534.10 - Garbage/Solid Waste - Personnel Services						1,518,167					1,518,167
534.30 - Garbage/Solid Waste - Operating Expenses						13,571,061					13,571,061
537.10 - Conservation/Resource Management - Personnel Services	810,700					246,880					1,057,580
537.30 - Conservation/Resource Management - Operating Expenses	339,662	8,075				258,881					606,618
537.60 - Conservation/Resource Management - Capital Outlay	3,807					382,305					386,112
537.80 - Conservation/Resource Management - Grants and Aids		201,890									201,890
538.10 - Flood Control/Stormwater Control - Personnel Services		361,110									361,110
538.30 - Flood Control/Stormwater Control - Operating Expenses		35,194									35,194
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,116,496									1,116,496
541.10 - Road/Street Facilities - Personnel Services		6,102,850									6,102,850
541.30 - Road/Street Facilities - Operating Expenses		6,265,672									6,265,672
541.60 - Road/Street Facilities - Capital Outlay		12,942,343		7,059,189							20,001,532
541.80 - Road/Street Facilities - Grants and Aids		826,976									826,976
549.10 - Other Transportation - Personnel Services		404,605									404,605
549.30 - Other Transportation - Operating Expenses		5,399,041									5,399,041
549.60 - Other Transportation - Capital Outlay		2,631,732									2,631,732
552.10 - Industry Development - Personnel Services	238,414	578,064									816,478
552.30 - Industry Development - Operating Expenses	417,335	1,008,212									1,425,547
552.80 - Industry Development - Grants and Aids	329,672	423,032									752,704
553.10 - Veterans Services - Personnel Services	131,614										131,614

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.30 - Veterans Services - Operating Expenses	4,389										4,389
554.10 - Housing and Urban Development - Personnel Services		511,613									511,613
554.30 - Housing and Urban Development - Operating Expenses		112,476									112,476
554.80 - Housing and Urban Development - Grants and Aids		5,295,939									5,295,939
562.10 - Health - Personnel Services	699,664										699,664
562.30 - Health - Operating Expenses	962,020	35,933									997,953
562.60 - Health - Capital Outlay											0
563.80 - Mental Health - Grants and Aids	873,987										873,987
564.10 - Public Assistance - Personnel Services		55,863									55,863
564.30 - Public Assistance - Operating Expenses	4,801,097	1,377									4,802,474
564.80 - Public Assistance - Grants and Aids	114,475										114,475
569.10 - Other Human Services - Personnel Services	711,405										711,405
569.30 - Other Human Services - Operating Expenses	56,815										56,815
569.80 - Other Human Services - Grants and Aids	154,511	149,008									303,519
571.10 - Libraries - Personnel Services		2,416,583									2,416,583
571.30 - Libraries - Operating Expenses		626,947									626,947
571.60 - Libraries - Capital Outlay		302,703									302,703
571.80 - Libraries - Grants and Aids		981,439									981,439
572.10 - Parks/Recreation - Personnel Services		1,487,510									1,487,510
572.30 - Parks/Recreation - Operating Expenses	14,107	2,869,764									2,883,871
572.60 - Parks/Recreation - Capital Outlay		182,930		604,562							787,492
573.30 - Cultural Services - Operating Expenses		6,092									6,092
574.10 - Special Events - Personnel Services	123,014										123,014
574.30 - Special Events - Operating Expenses	55,700										55,700
575.60 - Special Facilities - Capital Outlay		197,425									197,425
581.90 - Interfund Transfers Out - Other Uses	11,232,960	17,772,269	77,809			1,372,256	322,250				30,777,544
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			98,681,526								98,681,526
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		8,503									8,503
590.90 - Other Non-Operating Disbursements - Other Uses						5,911					5,911
601.10 - Court Administration - Personnel Services	46,399										46,399
601.30 - Court Administration - Operating Expenses	621										621
604.10 - Clerk of Court Administration - Personnel Services		513,940									513,940
604.30 - Clerk of Court Administration - Operating Expenses		79,491									79,491
608.10 - Jury Management - Personnel Services		187,998									187,998
608.30 - Jury Management - Operating Expenses		43,157									43,157
614.10 - Clerk of Court - Personnel Services		960,492									960,492
614.30 - Clerk of Court - Operating Expenses		24,953									24,953
634.10 - Clerk of Court - Personnel Services		768,645									768,645
634.30 - Clerk of Court - Operating Expenses		14,199									14,199
654.10 - Clerk of Court - Personnel Services		312,120									312,120
654.30 - Clerk of Court - Operating Expenses		5,056									5,056
674.10 - Clerk of Court - Personnel Services		252,552									252,552
674.30 - Clerk of Court - Operating Expenses		1,887									1,887
685.30 - Guardian ad Litem - Operating Expenses	15,569										15,569
694.10 - Clerk of Court - Personnel Services		286,490									286,490
694.30 - Clerk of Court - Operating Expenses		3,197									3,197
711.10 - Courthouse Security - Personnel Services	1,920,361										1,920,361
711.30 - Courthouse Security - Operating Expenses	524,202										524,202

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
712.10 - Courthouse Facilities - Personnel Services	204,155										204,155
712.30 - Courthouse Facilities - Operating Expenses	1,082,393										1,082,393
712.80 - Courthouse Facilities - Grants and Aids	87,840										87,840
713.10 - Information Systems - Personnel Services	395,465										395,465
713.30 - Information Systems - Operating Expenses	313,128										313,128
713.60 - Information Systems - Capital Outlay	134,312										134,312
713.80 - Information Systems - Grants and Aids	264,730										264,730
715.80 - Legal Aid - Grants and Aids	115,070										115,070
719.10 - Other Operating Court Costs - Personnel Services		96,547									96,547
719.30 - Other Operating Court Costs - Operating Expenses		6,264									6,264
724.10 - Clerk of Court - Personnel Services		622,528									622,528
724.30 - Clerk of Court - Operating Expenses		9,546									9,546
744.10 - Clerk of Court - Personnel Services		497,471									497,471
744.30 - Clerk of Court - Operating Expenses		7,525									7,525
764.10 - Clerk of Court - Personnel Services		1,181,971									1,181,971
764.30 - Clerk of Court - Operating Expenses		27,056									27,056
	Grand Total	123,601,842	128,224,163	109,128,936	11,205,700		17,355,461	28,603,421			418,119,523

Data Element Worksheet Report for FYE: 2015, Lake

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$239,565	\$236,789	
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$243,021	\$244,337	
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$254,283	\$249,616	
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$21,437,091	\$21,594,218	
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	\$18,821,259	\$17,113,405	
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$7,453		
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$2,349	\$2,808	
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$4,723	\$5,232	
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$10,445	\$11,044	

