Unit Information

Unit Type: County

Year: 2015

Unit Name: Seminole

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Maryanne Morse

Title: Clerk of the Circuit Court & Comptroller

Phone: (407) 665-4335

Address:

Post Office Drawer 8080
Sanford, FL 32772-0880

Contact Information

Name: Mrs. Jenny Spencer

Title: Finance Director

Phone: (407) 665-7665

Email: jspencer@seminoleclerk.org

Address:

Post Office Drawer 8080
Sanford, FL 32772-0880

Certification

Chief Financial Officer

Name: Maryanne Morse

Title: Clerk of the Circuit Court & Comptroller

Chairman/Elected Official

Name: John Horan

Title: Chairman

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/27/2016

Audit Received Date: 6/2/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $409,466,781

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/19/2016

Auditor Name: Moore Stephens Lovelace CPAs & Advisors

Address:
255 S. Orange Avenue, Suite 600
Orlando, FL 32801

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	120,530,063	40,752,888									161,282,951
312100 - Local Option Taxes		4,645,107									4,645,107
312300 - County Ninth-Cent Voted Fuel Tax		2,119,453									2,119,453
312410 - First Local Option Fuel Tax		7,496,938									7,496,938
312600 - Discretionary Sales Surtaxes		27,214,675									27,214,675
314100 - Utility Service Tax - Electricity	5,089,295										5,089,295
314300 - Utility Service Tax - Water	1,205,891										1,205,891
314400 - Utility Service Tax - Gas	8,160										8,160
314700 - Utility Service Tax - Fuel Oil	285										285
314800 - Utility Service Tax - Propane	224,350										224,350
315000 - Communications Service Tax (Chapter 202)	7,081,620										7,081,620
316000 - Local Business Tax (Chapter 205)	454,699										454,699
322000 - Building Permits		3,041,985									3,041,985
323700 - Franchise Fee - Solid Waste		81,996									81,996
324110 - Impact Fees - Residential - Public Safety		404,035									404,035
324120 - Impact Fees - Commercial - Public Safety		82,086									82,086
324310 - Impact Fees - Residential - Transportation		725,594									725,594
324320 - Impact Fees - Commercial - Transportation		1,671,800									1,671,800
324610 - Impact Fees - Residential - Culture/Recreation		51,231									51,231
324620 - Impact Fees - Commercial - Culture/Recreation		43,578									43,578
325100 - Special Assessments - Capital Improvement		84,450									84,450
325200 - Special Assessments - Charges for Public Services		16,242,640									16,242,640
329000 - Other Permits, Fees & Special Assessments	158,900										158,900
331100 - Federal Grant - General Government	80,475										80,475
331200 - Federal Grant - Public Safety	238,282	1,507,383									1,745,665
331390 - Federal Grant - Other Physical Environment											0
331490 - Federal Grant - Other Transportation		3,936,956									3,936,956
331500 - Federal Grant - Economic Environment		3,995,938									3,995,938
331690 - Federal Grant - Other Human Services		2,473,887									2,473,887
331700 - Federal Grant - Culture/Recreation	7,212	200,000									207,212
331820 - Federal Grant - Drug Court Management		296,175									296,175
331890 - Federal Grant - Other Court Related											0
334200 - State Grant - Public Safety	3,954,423	1,121,469									5,075,892
334340 - State Grant - Garbage/Solid Waste											0
334360 - State Grant - Stormwater Management		80,503									80,503
334390 - State Grant - Other Physical Environment											0
334490 - State Grant - Other Transportation		14,725									14,725
334500 - State Grant - Economic Environment											0
334690 - State Grant - Other Human Services		288,183									288,183
334700 - State Grant - Culture/Recreation	211,538	93,994									305,532
334820 - Article V Clerk of Court Trust Fund	7,901,531										7,901,531
334890 - State Grant - Other Court-Related	782,002										782,002
335120 - State Revenue Sharing - Proceeds	9,278,792										9,278,792
335130 - State Revenue Sharing - Insurance Agents County Licenses	133,518										133,518
335140 - State Revenue Sharing - Mobile Home Licenses	33,626										33,626

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	142,016										142,016
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	23,709,815										23,709,815
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		108,379									108,379
335220 - State Revenue Sharing - Enhanced 911 Fee		2,069,027									2,069,027
335490 - State Revenue Sharing - Other Transportation		5,366,767									5,366,767
335500 - State Revenue Sharing - Economic Environment		709,438									709,438
335690 - State Revenue Sharing - Other Human Services											0
335700 - State Revenue Sharing - Culture/Recreation	89,721										89,721
335900 - State Revenue Sharing - Other											0
337100 - Local Government Unit Grant - General Government	67,667										67,667
337300 - Local Government Unit Grant - Physical Environment											0
337900 - Local Government Unit Grants - Other	54,195	363,466									417,661
338000 - Shared Revenue From Other Local Units		1,775,739									1,775,739
341100 - Service Charge - Recording Fees	1,439,647	2,068,811									3,508,458
341200 - Internal Service Fund Fees and Charges	456,197						21,138,535				21,594,732
341300 - Administrative Service Fees	136,562	784,810				247,500					1,168,872
341510 - Fees remitted to County from Tax Collector	4,677,866										4,677,866
341520 - Fees remitted to County from Sheriff	512,959										512,959
341560 - Fees remitted to County from Property Appraiser	95,746										95,746
341800 - County Officer Commission and Fees	33,747										33,747
341900 - Other General Government Charges and Fees	468,179										468,179
342100 - Service Charge - Law Enforcement Services	2,362,894										2,362,894
342300 - Service Charge - Housing for Prisoners	2,514,156										2,514,156
342400 - Service Charge - Emergency Management Service Fees/Charges	3,338	1,000									4,338
342500 - Service Charge - Protective Inspection Fees	216,000	685,141				60,586					961,727
342600 - Service Charge - Ambulance Fees		6,687,077									6,687,077
342900 - Service Charge - Other Public Safety Charges and Fees	42,850	115,733									158,583
343300 - Service Charge - Water Utility						22,868,129					22,868,129
343400 - Service Charge - Garbage/Solid Waste						12,329,311					12,329,311
343500 - Service Charge - Sewer/Wastewater Utility						30,145,286					30,145,286
343900 - Service Charge - Other Physical Environment Charges	588,404										588,404
344200 - Service Charge - Water Ports and Terminals										1,934,471	1,934,471
344900 - Service Charge - Other Transportation Charges		1,163,807									1,163,807
346400 - Service Charge - Animal Control and Shelter Fees	216,458										216,458
347200 - Service Charge - Parks and Recreation	1,257,063										1,257,063
347300 - Service Charge - Cultural Services	4,227										4,227
347500 - Service Charge - Special Recreation Facilities	11,987										11,987
348880 - Probation/Alternatives	604,351										604,351
348921 - Court Innovations/Local Requirements	108,291										108,291
348922 - Legal Aid	108,291										108,291
348923 - Law Library	108,291									27,229	135,520
348924 - Juvenile Alternative Programs	108,291										108,291
348930 - State Court Facility Surcharge ($30)	1,615,459										1,615,459
348990 - Other Court Collections Transferred to BOCC	112,576	317,317									429,893
349000 - Other Charges for Services	90,916	9,960									100,876

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351100 - Judgments and Fines - As Decided by County Court Criminal											0
351500 - Judgments and Fines - As Decided by Traffic Court	8,185										8,185
351700 - Intergovernmental Radio Communication Program	437,765										437,765
351900 - Judgments and Fines - Other Court Ordered		791,114									791,114
352000 - Fines - Library	167,329										167,329
354000 - Fines - Local Ordinance Violation	264,256										264,256
359000 - Other Judgments, Fines and Forfeits	418,267										418,267
361100 - Interest	178,307	816,488	4,988	88,687		493,716	40,175			17,344	1,639,705
362000 - Rents and Royalties	60,257					127					60,384
364000 - Disposition of Fixed Assets	70,178	64,177		12,635		206,374					353,364
365000 - Sale of Surplus Materials and Scrap						264,459					264,459
366000 - Contributions and Donations from Private Sources	1,483,346	292,481									1,775,827
367000 - Licenses											0
369300 - Settlements	448	687				19,046					20,181
369400 - Slot Machine Proceeds		211,411		22,989							234,400
369900 - Other Miscellaneous Revenues	1,103,318	1,109,419				518,743	484,885			45,842	3,262,207
381000 - Inter-Fund Group Transfers In	961,879	57,486,201	10,410,814								68,858,894
383000 - Installment Purchases & Capital Lease Proceeds	2,476,541										2,476,541
384000 - Debt Proceeds											0
385000 - Proceeds from Refunding Bonds			29,810,000								29,810,000
388100 - Sale of General Capital Asset	1,800,000										1,800,000
389500 - Proprietary - Capital Contributions from Federal Government						1,477,289					1,477,289
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						5,396,015					5,396,015
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	209,209,398	201,666,119	40,225,802	124,311		74,026,581	21,663,595			2,024,886	548,940,692

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	1,043,215										1,043,215
511.30 - Legislative - Operating Expenses	-535,095										-535,095
512.10 - Executive - Personnel Services	1,144,285										1,144,285
512.30 - Executive - Operating Expenses	-611,532										-611,532
512.60 - Executive - Capital Outlay	67,369										67,369
513.10 - Financial and Administrative - Personnel Services	3,830,090	47,751									3,877,841
513.30 - Financial and Administrative - Operating Expenses	-1,150,988	21,998									-1,128,990
513.60 - Financial and Administrative - Capital Outlay		2,237									2,237
513.80 - Financial and Administrative - Grants and Aids		160,754									160,754
514.10 - Legal Counsel - Personnel Services	1,397,232										1,397,232
514.30 - Legal Counsel - Operating Expenses	-716,019										-716,019
515.10 - Comprehensive Planning - Personnel Services	1,809,558										1,809,558

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	333,306										333,306
515.80 - Comprehensive Planning - Grants and Aids		36,584									36,584
516.10 - Non-Court Information Systems - Personnel Services	3,519,113										3,519,113
516.30 - Non-Court Information Systems - Operating Expenses	-291,292										-291,292
516.60 - Non-Court Information Systems - Capital Outlay	272,675										272,675
516.80 - Non-Court Information Systems - Grants and Aids	565,727										565,727
517.70 - Debt Service Payments - Debt Service			10,217,941			1,020,554					11,238,495
517.90 - Debt Service Payments - Other Uses			29,664,797								29,664,797
519.10 - Other General Government - Personnel Services	15,323,956	405,947		20			362,207				16,092,130
519.30 - Other General Government - Operating Expenses	5,942,206	821,557					19,927,450				26,691,213
519.60 - Other General Government - Capital Outlay	4,689,993	307,047		7,610,020							12,607,060
519.70 - Other General Government - Debt Service											0
519.80 - Other General Government - Grants and Aids	390,335						11,247				401,582
521.10 - Law Enforcement - Personnel Services	53,308,435	4,328,418									57,636,853
521.30 - Law Enforcement - Operating Expenses	12,216,874	3,374,240									15,591,114
521.60 - Law Enforcement - Capital Outlay	746,300	196,927									943,227
521.70 - Law Enforcement - Debt Service	3,376,088										3,376,088
522.10 - Fire Control - Personnel Services	363,529	37,280,562									37,644,091
522.30 - Fire Control - Operating Expenses	51,744	8,047,801									8,099,545
522.60 - Fire Control - Capital Outlay		5,505,013									5,505,013
522.80 - Fire Control - Grants and Aids	2,789	252,245									255,034
523.10 - Detention/Corrections - Personnel Services	30,300,086										30,300,086
523.30 - Detention/Corrections - Operating Expenses	5,625,531										5,625,531
523.60 - Detention/Corrections - Capital Outlay	215,055			524,609							739,664
524.10 - Protective Inspections - Personnel Services		2,080,490									2,080,490
524.30 - Protective Inspections - Operating Expenses		397,038									397,038
525.10 - Emergency and Disaster Relief - Personnel Services	2,263,067	286,527									2,549,594
525.30 - Emergency and Disaster Relief - Operating Expenses	596,569	957,260									1,553,829
525.60 - Emergency and Disaster Relief - Capital Outlay		792,152									792,152
525.80 - Emergency and Disaster Relief - Grants and Aids		736,404									736,404
527.30 - Medical Examiners - Operating Expenses	691,027										691,027
529.30 - Other Public Safety - Operating Expenses	3,938										3,938
529.60 - Other Public Safety - Capital Outlay	67,318			1,091,681							1,158,999
529.70 - Other Public Safety - Debt Service											0
529.80 - Other Public Safety - Grants and Aids											0
534.10 - Garbage/Solid Waste - Personnel Services						3,855,130					3,855,130
534.30 - Garbage/Solid Waste - Operating Expenses		13,965,343				6,894,878					20,860,221
534.60 - Garbage/Solid Waste - Capital Outlay											0
534.80 - Garbage/Solid Waste - Grants and Aids						75,000					75,000
536.10 - Water/Sewer Services - Personnel Services						7,843,301					7,843,301
536.30 - Water/Sewer Services - Operating Expenses						35,346,600					35,346,600
537.30 - Conservation/Resource Management - Operating Expenses		220,518									220,518
537.60 - Conservation/Resource Management - Capital Outlay		9,600									9,600
537.80 - Conservation/Resource Management - Grants and Aids											0
538.10 - Flood Control/Stormwater Control - Personnel Services	380,550										380,550
538.30 - Flood Control/Stormwater Control - Operating Expenses	142,607	17,664									160,271
538.60 - Flood Control/Stormwater Control - Capital Outlay	25,940	924,538									950,478
539.10 - Other Physical Environment - Personnel Services		539,812									539,812

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses	7,684	240,834									248,518
539.60 - Other Physical Environment - Capital Outlay	155,256										155,256
539.80 - Other Physical Environment - Grants and Aids		36,547									36,547
541.10 - Road/Street Facilities - Personnel Services		9,148,951									9,148,951
541.30 - Road/Street Facilities - Operating Expenses		9,315,003									9,315,003
541.60 - Road/Street Facilities - Capital Outlay		16,890,727									16,890,727
541.80 - Road/Street Facilities - Grants and Aids		6,362,091									6,362,091
543.10 - Water - Personnel Services										218,831	218,831
543.30 - Water - Operating Expenses										924,052	924,052
544.30 - Mass Transit - Operating Expenses		6,384,559									6,384,559
544.80 - Mass Transit - Grants and Aids		228,184									228,184
552.10 - Industry Development - Personnel Services	151,756	334,941									486,697
552.30 - Industry Development - Operating Expenses	806,603	1,230,234									2,036,837
552.60 - Industry Development - Capital Outlay		334,469									334,469
552.80 - Industry Development - Grants and Aids	4,156,462	1,048,478									5,204,940
553.10 - Veterans Services - Personnel Services	169,673										169,673
553.30 - Veterans Services - Operating Expenses	9,005										9,005
553.80 - Veterans Services - Grants and Aids											0
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses											0
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	2,115,451										2,115,451
562.30 - Health - Operating Expenses	2,263,945										2,263,945
562.60 - Health - Capital Outlay											0
562.80 - Health - Grants and Aids	4,762,911										4,762,911
564.10 - Public Assistance - Personnel Services	1,555,300	352,475									1,907,775
564.30 - Public Assistance - Operating Expenses	259,814	58,562									318,376
564.60 - Public Assistance - Capital Outlay	8,440	198,438									206,878
564.80 - Public Assistance - Grants and Aids	1,074,268	7,220,264									8,294,532
569.30 - Other Human Services - Operating Expenses	3,487	26,535									30,022
569.80 - Other Human Services - Grants and Aids		6,576									6,576
571.10 - Libraries - Personnel Services	3,497,632										3,497,632
571.30 - Libraries - Operating Expenses	1,354,847										1,354,847
571.60 - Libraries - Capital Outlay	782,258	180,795									963,053
571.80 - Libraries - Grants and Aids											0
572.10 - Parks/Recreation - Personnel Services	3,190,904	40,889									3,231,793
572.30 - Parks/Recreation - Operating Expenses	3,542,807	90,863		10,871							3,644,541
572.60 - Parks/Recreation - Capital Outlay	278,546	194,061		878,118							1,350,725
572.80 - Parks/Recreation - Grants and Aids											0
579.10 - Other Culture/Recreation - Personnel Services	44,728										44,728
579.30 - Other Culture/Recreation - Operating Expenses	66,276										66,276
579.60 - Other Culture/Recreation - Capital Outlay											0
581.90 - Interfund Transfers Out - Other Uses	17,606,557	48,002,337				3,250,000					68,858,894
587.90 - Clerk of Court Excess Fee Functions - Other Uses											0
590.90 - Other Non-Operating Disbursements - Other Uses										1,000,000	1,000,000
602.30 - State Attorney Administration - Operating Expenses	43,888										43,888
603.30 - Public Defender Administration - Operating Expenses	21,820										21,820
604.10 - Clerk of Court Administration - Personnel Services	1,173,660										1,173,660
604.30 - Clerk of Court Administration - Operating Expenses	384,288										384,288

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.10 - Jury Management - Personnel Services	109,606										109,606
608.30 - Jury Management - Operating Expenses	110,742										110,742
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses											0
614.10 - Clerk of Court - Personnel Services	860,507										860,507
614.30 - Clerk of Court - Operating Expenses	29,091										29,091
622.10 - Drug Court - Personnel Services		6,401									6,401
622.30 - Drug Court - Operating Expenses	5,400										5,400
622.60 - Drug Court - Capital Outlay											0
622.80 - Drug Court - Grants and Aids		23,923									23,923
631.10 - Court Administration - Personnel Services	70,047										70,047
631.30 - Court Administration - Operating Expenses	112,270										112,270
634.10 - Clerk of Court - Personnel Services	829,420										829,420
634.30 - Clerk of Court - Operating Expenses	29,091										29,091
642.60 - Alternative Dispute Resolutions - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services	766,558										766,558
654.30 - Clerk of Court - Operating Expenses	42,495										42,495
674.10 - Clerk of Court - Personnel Services	299,346										299,346
674.30 - Clerk of Court - Operating Expenses	33,492										33,492
682.10 - Alternative Dispute Resolutions - Personnel Services		167,823									167,823
682.30 - Alternative Dispute Resolutions - Operating Expenses		1,490									1,490
682.80 - Alternative Dispute Resolutions - Grants and Aids		23,360									23,360
685.10 - Guardian ad Litem - Personnel Services	59,105										59,105
685.30 - Guardian ad Litem - Operating Expenses	39,872										39,872
689.10 - Other Circuit Court-Juvenile - Personnel Services	393,417										393,417
689.30 - Other Circuit Court-Juvenile - Operating Expenses	18,913										18,913
689.80 - Other Circuit Court-Juvenile - Grants and Aids	24,110										24,110
691.10 - Court Administration - Personnel Services	204,770										204,770
691.30 - Court Administration - Operating Expenses	25,880										25,880
711.10 - Courthouse Security - Personnel Services	4,506,861										4,506,861
711.30 - Courthouse Security - Operating Expenses	116,865										116,865
711.60 - Courthouse Security - Capital Outlay	2,310										2,310
713.10 - Information Systems - Personnel Services	833,609	364,979									1,198,588
713.30 - Information Systems - Operating Expenses	486,857	511,893									998,750
713.60 - Information Systems - Capital Outlay		27,519									27,519
714.10 - Public Law Library - Personnel Services										79,610	79,610
714.30 - Public Law Library - Operating Expenses	535									65,842	66,377
714.80 - Public Law Library - Grants and Aids	109,768										109,768
715.30 - Legal Aid - Operating Expenses											0
715.80 - Legal Aid - Grants and Aids	330,808										330,808
724.10 - Clerk of Court - Personnel Services	1,414,327										1,414,327
724.30 - Clerk of Court - Operating Expenses	192,315										192,315
741.30 - Court Administration - Operating Expenses	2,052,411										2,052,411
744.10 - Clerk of Court - Personnel Services	438,287										438,287
744.30 - Clerk of Court - Operating Expenses	37,706										37,706
752.60 - Alternative Dispute Resolutions - Capital Outlay											0
759.30 - Other County Court-Civil Costs - Operating Expenses	6,735										6,735
759.80 - Other County Court-Civil Costs - Grants and Aids	39,125										39,125
764.10 - Clerk of Court - Personnel Services	791,331										791,331

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.30 - Clerk of Court - Operating Expenses	90,890										90,890
Grand Total	212,404,719	190,770,628	39,882,738	10,115,319		58,285,463	20,300,904			2,288,335	534,048,106

Data Element Worksheet Report for FYE: 2015, Seminole

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Fred R. Wilson Memorial Law Library	Discretely Reported	$143,310	$145,452	$0
Special District - Seminole County Industrial Development Authority	Independently Reported	$59,000	$59,000	$0
Special District - Seminole County Port Authority	Discretely Reported	$1,881,576	$2,142,883	$0
Special District - U.S. Highway 17-92 Corridor Redevelopment Agency	Blended in Primary Report	$1,821,196	$1,293,019	$0