

Unit Information

Unit Type: County

Year: 2016

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: 5/15/2017

Audit Received Date: 10/18/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$108,887,015

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/13/2017

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	83,468,165	15,234,467	2,517,430								101,220,062
312100 - Local Option Taxes		2,710,524									2,710,524
312300 - County Ninth-Cent Voted Fuel Tax		1,585,582									1,585,582
312410 - First Local Option Fuel Tax		5,846,676									5,846,676
312600 - Discretionary Sales Surtaxes		14,233,979									14,233,979
315000 - Communications Service Tax (Chapter 202)	1,690,654										1,690,654
322000 - Building Permits		2,460,042									2,460,042
324110 - Impact Fees - Residential - Public Safety		260,209									260,209
324120 - Impact Fees - Commercial - Public Safety		106,014									106,014
324310 - Impact Fees - Residential - Transportation		3,894,806									3,894,806
324320 - Impact Fees - Commercial - Transportation		455,712									455,712
324610 - Impact Fees - Residential - Culture/Recreation		638,861									638,861
324620 - Impact Fees - Commercial - Culture/Recreation		163,287									163,287
325100 - Special Assessments - Capital Improvement		99,540									99,540
325200 - Special Assessments - Charges for Public Services		16,755,864									16,755,864
329000 - Other Permits, Fees & Special Assessments	363,543	441,111									804,654
331100 - Federal Grant - General Government	34,753										34,753
331200 - Federal Grant - Public Safety	129,481	89,286									218,767
331490 - Federal Grant - Other Transportation		2,382,311		37,737							2,420,048
331500 - Federal Grant - Economic Environment		4,033,757									4,033,757
331610 - Federal Grant - Health or Hospitals		22,047									22,047
331650 - Federal Grant - Child Support Reimbursement	267,703										267,703
331700 - Federal Grant - Culture/Recreation				191,384							191,384
333000 - Federal Payments In Lieu Of Taxes	115,730	78,667									194,397
334200 - State Grant - Public Safety	9,267	136,468									145,735
334310 - State Grant - Water Supply System	168,984										168,984
334340 - State Grant - Garbage/Solid Waste											0
334360 - State Grant - Stormwater Management		152,159									152,159
334390 - State Grant - Other Physical Environment	500,000	4,867									504,867
334490 - State Grant - Other Transportation		2,082,649									2,082,649
334620 - State Grant - Public Welfare		471,968									471,968
334700 - State Grant - Culture/Recreation		210,968									210,968
334820 - Article V Clerk of Court Trust Fund		63,916									63,916
335120 - State Revenue Sharing - Proceeds	6,493,616										6,493,616
335130 - State Revenue Sharing - Insurance Agents County Licenses	62,975										62,975
335140 - State Revenue Sharing - Mobile Home Licenses	182,092										182,092
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	97,335										97,335
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	15,028,338										15,028,338
335190 - State Revenue Sharing - Other General Government			297,667								297,667
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		38,326									38,326
335490 - State Revenue Sharing - Other Transportation	53,322	5,088,395									5,141,717
335500 - State Revenue Sharing - Economic Environment		1,529,847									1,529,847
335700 - State Revenue Sharing - Culture/Recreation		5,102									5,102
335900 - State Revenue Sharing - Other	4,018	52,631									56,649

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		5,782,329									5,782,329
337300 - Local Government Unit Grant - Physical Environment	61,832	574,094									635,926
337500 - Local Government Unit Grant - Economic Environment		537									537
341100 - Service Charge - Recording Fees	1,428,679	211,539									1,640,218
341150 - Public Records Modernization Trust Fund		618,339									618,339
341160 - County Portion (\$2) of \$4 Additional Service Charge	640,772										640,772
341200 - Internal Service Fund Fees and Charges	245,295	172,817					27,760,232				28,178,344
341300 - Administrative Service Fees	160,000	1,059									161,059
341520 - Fees remitted to County from Sheriff	222,402										222,402
341800 - County Officer Commission and Fees	3,970,626										3,970,626
341900 - Other General Government Charges and Fees	2,083,052	779,371									2,862,423
342100 - Service Charge - Law Enforcement Services	3,580,286										3,580,286
342200 - Service Charge - Fire Protection		236,306									236,306
342300 - Service Charge - Housing for Prisoners	104,765										104,765
342400 - Service Charge - Emergency Management Service Fees/Charges	640	1,423,055									1,423,695
342500 - Service Charge - Protective Inspection Fees	5,750	225,954									231,704
342600 - Service Charge - Ambulance Fees		13,276,196									13,276,196
342900 - Service Charge - Other Public Safety Charges and Fees	240,240	897,992									1,138,232
343400 - Service Charge - Garbage/Solid Waste						12,655,103					12,655,103
343700 - Service Charge - Conservation and Resource Management	128,647										128,647
344900 - Service Charge - Other Transportation Charges	122,095	721,675									843,770
346400 - Service Charge - Animal Control and Shelter Fees	161,464										161,464
346900 - Service Charge - Other Human Services Charges	53,162										53,162
347100 - Service Charge - Libraries		10,562									10,562
347200 - Service Charge - Parks and Recreation		55,601									55,601
347500 - Service Charge - Special Recreation Facilities	213,525										213,525
348120 - County Court Criminal - Service Charges		62,974									62,974
348130 - County Court Criminal - Court Costs		133,054									133,054
348220 - Circuit Court Criminal - Service Charges		55,134									55,134
348310 - County Court Civil - Filing Fees		759,763									759,763
348320 - County Court Civil - Service Charges		102,346									102,346
348410 - Circuit Court Civil - Filing Fees		748,056									748,056
348420 - Circuit Court Civil - Service Charges		416,478									416,478
348480 - Circuit Court Civil - Fees and Service Charges		71,331									71,331
348520 - Traffic Court - Service Charges		363,672									363,672
348530 - Traffic Court - Court Costs		814,857									814,857
348620 - Juvenile Court - Service Charges		485									485
348710 - Probate Court - Filing Fees		246,541									246,541
348720 - Probate Court - Service Charges		28,839									28,839
348921 - Court Innovations/Local Requirements	94,561										94,561
348922 - Legal Aid	47,280										47,280
348924 - Juvenile Alternative Programs	47,280										47,280
348930 - State Court Facility Surcharge (\$30)	852,310										852,310
348932 - Domestic Violence Surcharge	17,375										17,375
348990 - Other Court Collections Transferred to BOCC		255,834									255,834
349000 - Other Charges for Services	93,478	51,881									145,359
351100 - Judgments and Fines - As Decided by County Court Criminal	63,850	201,558									265,408

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	50	441,552									441,602
351500 - Judgments and Fines - As Decided by Traffic Court		720,897									720,897
351700 - Intergovernmental Radio Communication Program	246,793										246,793
351800 - 10% of Fines to Public Records Modernization Trust Fund		278,421									278,421
352000 - Fines - Library		30,109									30,109
354000 - Fines - Local Ordinance Violation	29,627	55,280									84,907
358200 - Sale of Contraband Property Seized by Law Enforcement		156,049									156,049
359000 - Other Judgments, Fines and Forfeits	519										519
361100 - Interest	126,565	171,363	11,058	39,298		26,493	40,307				415,084
362000 - Rents and Royalties	32,327	29,837									62,164
364000 - Disposition of Fixed Assets	63,306	434,757		5,954		30,899	3,861				538,777
365000 - Sale of Surplus Materials and Scrap	500	2,382									2,882
366000 - Contributions and Donations from Private Sources	1,575	54,604									56,179
367000 - Licenses		128,093									128,093
369900 - Other Miscellaneous Revenues	539,494	378,226				183,436	58,800				1,159,956
381000 - Inter-Fund Group Transfers In	5,477,437	7,771,573	5,934,600	8,192,555		2,253,332					29,629,497
384000 - Debt Proceeds	909,000										909,000
Grand Total	130,736,535	121,283,410	8,760,755	8,466,928		15,149,263	27,863,200				312,260,091

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	624,751										624,751
511.30 - Legislative - Operating Expenses	19,703										19,703
512.10 - Executive - Personnel Services	705,533										705,533
512.30 - Executive - Operating Expenses	14,174										14,174
513.10 - Financial and Administrative - Personnel Services	13,085,491	377,710									13,463,201
513.30 - Financial and Administrative - Operating Expenses	4,232,008	164,275									4,396,283
513.60 - Financial and Administrative - Capital Outlay	387,542	95,984		3,548,276							4,031,802
514.10 - Legal Counsel - Personnel Services	695,440										695,440
514.30 - Legal Counsel - Operating Expenses	19,863										19,863
515.10 - Comprehensive Planning - Personnel Services	1,024,425										1,024,425
515.30 - Comprehensive Planning - Operating Expenses	76,405										76,405
515.80 - Comprehensive Planning - Grants and Aids	51,706										51,706
516.10 - Non-Court Information Systems - Personnel Services	386,200										386,200
516.30 - Non-Court Information Systems - Operating Expenses	72,961										72,961
516.60 - Non-Court Information Systems - Capital Outlay	13,501										13,501
517.70 - Debt Service Payments - Debt Service		233,333	8,616,484								8,849,817
519.10 - Other General Government - Personnel Services	6,109,082						991,332				7,100,414
519.30 - Other General Government - Operating Expenses	7,129,518						18,876,819				26,006,337
519.60 - Other General Government - Capital Outlay	1,325,728										1,325,728
519.80 - Other General Government - Grants and Aids	1,803,770	143,128									1,946,898

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.90 - Other General Government - Other Uses	5,213										5,213
521.10 - Law Enforcement - Personnel Services	31,586,126	33,706									31,619,832
521.30 - Law Enforcement - Operating Expenses	5,045,594	32,913					8,431,558				13,510,065
521.60 - Law Enforcement - Capital Outlay	236,119										236,119
521.80 - Law Enforcement - Grants and Aids		222,711									222,711
522.10 - Fire Control - Personnel Services		17,444,863									17,444,863
522.30 - Fire Control - Operating Expenses		3,590,833									3,590,833
522.60 - Fire Control - Capital Outlay		974,049									974,049
523.10 - Detention/Corrections - Personnel Services	18,253,007	191,126									18,444,133
523.30 - Detention/Corrections - Operating Expenses	6,380,890	618,825									6,999,715
523.60 - Detention/Corrections - Capital Outlay	3,604										3,604
523.80 - Detention/Corrections - Grants and Aids	342,239	461,003									803,242
524.10 - Protective Inspections - Personnel Services	619,989	1,857,696									2,477,685
524.30 - Protective Inspections - Operating Expenses	68,788	381,340									450,128
524.60 - Protective Inspections - Capital Outlay	23,668	144,465									168,133
525.10 - Emergency and Disaster Relief - Personnel Services	103,802	410,785									514,587
525.30 - Emergency and Disaster Relief - Operating Expenses	68,375	621,715									690,090
525.60 - Emergency and Disaster Relief - Capital Outlay	17,590	3,974									21,564
525.80 - Emergency and Disaster Relief - Grants and Aids	5,000	67,358									72,358
526.10 - Ambulance and Rescue Services - Personnel Services		14,512,376									14,512,376
526.30 - Ambulance and Rescue Services - Operating Expenses		4,369,406									4,369,406
526.60 - Ambulance and Rescue Services - Capital Outlay		1,284,791									1,284,791
526.80 - Ambulance and Rescue Services - Grants and Aids		6,397,727									6,397,727
527.30 - Medical Examiners - Operating Expenses	788,961										788,961
529.10 - Other Public Safety - Personnel Services	240,825										240,825
529.30 - Other Public Safety - Operating Expenses	2,205,472										2,205,472
529.60 - Other Public Safety - Capital Outlay	11,100			1,140,947							1,152,047
529.80 - Other Public Safety - Grants and Aids	75,000										75,000
534.10 - Garbage/Solid Waste - Personnel Services						1,346,999					1,346,999
534.30 - Garbage/Solid Waste - Operating Expenses						13,682,376					13,682,376
534.60 - Garbage/Solid Waste - Capital Outlay						5,180					5,180
537.10 - Conservation/Resource Management - Personnel Services	852,220					181,890					1,034,110
537.30 - Conservation/Resource Management - Operating Expenses	759,625	66,021				301,700					1,127,346
537.60 - Conservation/Resource Management - Capital Outlay	6,500					1,918,450					1,924,950
537.80 - Conservation/Resource Management - Grants and Aids		98,111									98,111
538.10 - Flood Control/Stormwater Control - Personnel Services		383,929									383,929
538.30 - Flood Control/Stormwater Control - Operating Expenses		45,628									45,628
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,604,133									1,604,133
541.10 - Road/Street Facilities - Personnel Services		6,457,104									6,457,104
541.30 - Road/Street Facilities - Operating Expenses		6,412,517									6,412,517
541.60 - Road/Street Facilities - Capital Outlay		5,080,462		8,301,143							13,381,605
541.80 - Road/Street Facilities - Grants and Aids		879,784									879,784
549.10 - Other Transportation - Personnel Services		461,245									461,245
549.30 - Other Transportation - Operating Expenses		5,145,963									5,145,963
549.60 - Other Transportation - Capital Outlay		235,066									235,066
552.10 - Industry Development - Personnel Services	165,638	602,427									768,065
552.30 - Industry Development - Operating Expenses	356,516	1,088,338									1,444,854
552.60 - Industry Development - Capital Outlay		16,568									16,568

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.80 - Industry Development - Grants and Aids	350,000										350,000
553.10 - Veterans Services - Personnel Services	160,316										160,316
553.30 - Veterans Services - Operating Expenses	5,046										5,046
554.10 - Housing and Urban Development - Personnel Services		572,924									572,924
554.30 - Housing and Urban Development - Operating Expenses		156,917									156,917
554.80 - Housing and Urban Development - Grants and Aids		3,980,815									3,980,815
559.30 - Other Economic Development - Operating Expenses		175									175
562.10 - Health - Personnel Services	731,302										731,302
562.30 - Health - Operating Expenses	1,027,382	33,012									1,060,394
562.60 - Health - Capital Outlay	1,082,699										1,082,699
563.80 - Mental Health - Grants and Aids	973,987										973,987
564.10 - Public Assistance - Personnel Services		64,138									64,138
564.30 - Public Assistance - Operating Expenses	4,700,766	1,837									4,702,603
564.80 - Public Assistance - Grants and Aids	116,975										116,975
569.10 - Other Human Services - Personnel Services	747,258										747,258
569.30 - Other Human Services - Operating Expenses	68,381										68,381
569.80 - Other Human Services - Grants and Aids	248,261	149,008									397,269
571.10 - Libraries - Personnel Services		2,511,539									2,511,539
571.30 - Libraries - Operating Expenses		558,457									558,457
571.60 - Libraries - Capital Outlay		410,090									410,090
571.80 - Libraries - Grants and Aids		1,036,132									1,036,132
572.10 - Parks/Recreation - Personnel Services		1,575,233									1,575,233
572.30 - Parks/Recreation - Operating Expenses	8,564	3,395,735									3,404,299
572.60 - Parks/Recreation - Capital Outlay		208,482		1,311,090							1,519,572
573.30 - Cultural Services - Operating Expenses		2,040									2,040
574.10 - Special Events - Personnel Services	124,900										124,900
574.30 - Special Events - Operating Expenses	53,117										53,117
575.60 - Special Facilities - Capital Outlay		92,438									92,438
581.90 - Interfund Transfers Out - Other Uses	9,934,118	18,375,726	74,617			899,339	345,697				29,629,497
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		6,172									6,172
601.10 - Court Administration - Personnel Services	49,338										49,338
601.30 - Court Administration - Operating Expenses	603										603
604.10 - Clerk of Court Administration - Personnel Services		595,033									595,033
604.30 - Clerk of Court Administration - Operating Expenses		27,668									27,668
604.60 - Clerk of Court Administration - Capital Outlay		2,988									2,988
608.10 - Jury Management - Personnel Services		174,131									174,131
608.30 - Jury Management - Operating Expenses		51,392									51,392
614.10 - Clerk of Court - Personnel Services		869,041									869,041
614.30 - Clerk of Court - Operating Expenses		30,047									30,047
634.10 - Clerk of Court - Personnel Services		655,432									655,432
634.30 - Clerk of Court - Operating Expenses		10,028									10,028
654.10 - Clerk of Court - Personnel Services		313,216									313,216
654.30 - Clerk of Court - Operating Expenses		5,115									5,115
674.10 - Clerk of Court - Personnel Services		243,757									243,757
674.30 - Clerk of Court - Operating Expenses		3,513									3,513
685.30 - Guardian ad Litem - Operating Expenses	16,316										16,316
694.10 - Clerk of Court - Personnel Services		236,910									236,910
694.30 - Clerk of Court - Operating Expenses		2,645									2,645

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
711.10 - Courthouse Security - Personnel Services	2,039,001										2,039,001
711.30 - Courthouse Security - Operating Expenses	535,752										535,752
712.10 - Courthouse Facilities - Personnel Services	180,748										180,748
712.30 - Courthouse Facilities - Operating Expenses	1,216,960										1,216,960
712.80 - Courthouse Facilities - Grants and Aids	115,314										115,314
713.10 - Information Systems - Personnel Services	396,434										396,434
713.30 - Information Systems - Operating Expenses	366,876										366,876
713.60 - Information Systems - Capital Outlay	125,640										125,640
713.80 - Information Systems - Grants and Aids	442,881										442,881
716.10 - Clerk of Court Related Technology - Personnel Services		644,652									644,652
716.30 - Clerk of Court Related Technology - Operating Expenses		58,474									58,474
716.60 - Clerk of Court Related Technology - Capital Outlay		7,855									7,855
719.10 - Other Operating Court Costs - Personnel Services		107,998									107,998
719.30 - Other Operating Court Costs - Operating Expenses		4,694									4,694
724.10 - Clerk of Court - Personnel Services		441,871									441,871
724.30 - Clerk of Court - Operating Expenses		10,700									10,700
744.10 - Clerk of Court - Personnel Services		423,636									423,636
744.30 - Clerk of Court - Operating Expenses		5,221									5,221
764.10 - Clerk of Court - Personnel Services		1,013,769									1,013,769
764.30 - Clerk of Court - Operating Expenses		21,922									21,922
Grand Total	131,818,597	122,305,966	8,691,101	14,301,456		18,335,934	28,645,406				324,098,460

Data Element Worksheet Report for FYE: 2016, Lake

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$251,686	\$248,987	\$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$241,870	\$239,097	\$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$265,720	\$263,121	\$0
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$21,539,626	\$22,940,274	\$0
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	\$19,212,807	\$20,128,793	\$0
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$12,733	\$175	\$0
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$2,456	\$3,222	\$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$4,955	\$5,847	\$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$10,958	\$10,775	\$0

