

### Unit Information

Unit Type: County

Year: 2011

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 Box 7800  
Tavares, FL 32778-7800

### Contact Information

Name: Mrs. Kristy Mullane, CPA

Title: Accounting Director

Phone: (352) 343-9433

Email: kmullane@lakecountyclerk.org

Address:

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

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 4/19/2012

Audit Received Date: 4/19/2012

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$127,749,701

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/23/2012

Auditor Name: Moore Stephens Lovelace CPAs  
& Advisors

Address:  
1201 S. Orlando Avenue  
Winter Park, FL 32789

### Certification

#### Chief Financial Officer

Name: Neil Kelly

Title: Lake County Clerk of Courts

#### Chairman/Elected Official

Name: Leslie Campione

Title: Chairman, Board of County Comm

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	78,258,487	13,738,672	1,822,356								93,819,515
312100 - Local Option Taxes		1,969,800									1,969,800
312300 - County Ninth-Cent Voted Fuel Tax		1,468,669									1,468,669
312410 - First Local Option Fuel Tax		5,419,605									5,419,605
312420 - Second Local Option Fuel Tax		435									435
312600 - Discretionary Sales Surtaxes		10,478,820									10,478,820
315000 - Communications Service Tax (Chapter 202)	2,057,262										2,057,262
322000 - Building Permits		1,145,150									1,145,150
324110 - Impact Fees - Residential - Public Safety		118,867									118,867
324120 - Impact Fees - Commercial - Public Safety		119,990									119,990
324310 - Impact Fees - Residential - Transportation		208,138									208,138
324320 - Impact Fees - Commercial - Transportation		6,387									6,387
324610 - Impact Fees - Residential - Culture/Recreation		199,065									199,065
325100 - Special Assessments - Capital Improvement	177	66,162									66,339
325200 - Special Assessments - Charges for Public Services	173	17,328,512									17,328,685
329000 - Other Permits, Fees & Special Assessments	385,491	37,130									422,621
331100 - Federal Grant - General Government	43,470										43,470
331200 - Federal Grant - Public Safety	1,104,701	1,758,024									2,862,725
331390 - Federal Grant - Other Physical Environment		1,196,801									1,196,801
331490 - Federal Grant - Other Transportation		10,677,285									10,677,285
331500 - Federal Grant - Economic Environment	298	4,517,539									4,517,837
331610 - Federal Grant - Health or Hospitals		11,348									11,348
331650 - Federal Grant - Child Support Reimbursement	430,247										430,247
331690 - Federal Grant - Other Human Services		8,000									8,000
331700 - Federal Grant - Culture/Recreation		145,762									145,762
333000 - Federal Payments In Lieu Of Taxes	83,747	101,643									185,390
334200 - State Grant - Public Safety	81,701	482,359									564,060
334310 - State Grant - Water Supply System	114,208										114,208
334360 - State Grant - Stormwater Management											0
334490 - State Grant - Other Transportation		1,633,382									1,633,382
334500 - State Grant - Economic Environment											0
334620 - State Grant - Public Welfare	39,000										39,000
334690 - State Grant - Other Human Services		250,000									250,000
334700 - State Grant - Culture/Recreation		177,047									177,047
335120 - State Revenue Sharing - Proceeds	4,861,059										4,861,059
335130 - State Revenue Sharing - Insurance Agents County Licenses	55,759										55,759
335140 - State Revenue Sharing - Mobile Home Licenses	180,610										180,610
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	92,854										92,854
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)			297,667								297,667
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	11,207,516										11,207,516
335290 - State Revenue Sharing - Other Public Safety		40,276									40,276
335490 - State Revenue Sharing - Other Transportation	55,365	4,501,363									4,556,728
335500 - State Revenue Sharing - Economic Environment		408,531									408,531
335700 - State Revenue Sharing - Culture/Recreation		8,663									8,663

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335800 - State Revenue Sharing - Clerk Allotment from JAC		6,409,983									6,409,983
335900 - State Revenue Sharing - Other	8,692										8,692
337200 - Local Government Unit Grant - Public Safety		142,435									142,435
337300 - Local Government Unit Grant - Physical Environment	68,736	231,283									300,019
337600 - Local Government Unit Grant - Human Services	109,538										109,538
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other		1,554									1,554
341100 - Service Charge - Recording Fees	899,688	134,578									1,034,266
341150 - Public Records Modernization Trust Fund		377,619									377,619
341160 - County Portion (\$2) of \$4 Additional Service Charge	397,482										397,482
341200 - Internal Service Fund Fees and Charges							25,867,036				25,867,036
341300 - Administrative Service Fees	196,474										196,474
341520 - Fees remitted to County from Sheriff	288,512										288,512
341800 - County Officer Commission and Fees	3,421,488										3,421,488
341900 - Other General Government Charges and Fees	1,490,036	481,204									1,971,240
342100 - Service Charge - Law Enforcement Services	2,242,924										2,242,924
342200 - Service Charge - Fire Protection		8,452									8,452
342300 - Service Charge - Housing for Prisoners	55,936										55,936
342400 - Service Charge - Emergency Management Service Fees/Charges	2,644	1,454,737									1,457,381
342500 - Service Charge - Protective Inspection Fees		44,688									44,688
342900 - Service Charge - Other Public Safety Charges and Fees	114,971	1,111,289									1,226,260
343400 - Service Charge - Garbage/Solid Waste						16,610,995					16,610,995
343700 - Service Charge - Conservation and Resource Management	107,385										107,385
343900 - Service Charge - Other Physical Environment Charges	19,875										19,875
344900 - Service Charge - Other Transportation Charges	108,748	1,605,850									1,714,598
346300 - Service Charge - Clinic Fees	62,650										62,650
346400 - Service Charge - Animal Control and Shelter Fees	146,150										146,150
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries		1,065									1,065
347200 - Service Charge - Parks and Recreation		36,822									36,822
347500 - Service Charge - Special Recreation Facilities	184,864										184,864
348921 - Court Innovations/Local Requirements	61,217										61,217
348922 - Legal Aid	61,217										61,217
348923 - Law Library	61,217										61,217
348924 - Juvenile Alternative Programs	61,217										61,217
348930 - State Court Facility Surcharge (\$30)	1,106,164										1,106,164
348932 - Domestic Violence Surcharge	27,845										27,845
348933 - Animal Control Surcharge	13,350										13,350
348990 - Other Court Collections Transferred to BOCC		342,190									342,190
349000 - Other Charges for Services	195,794	35,966									231,760
351100 - Judgments and Fines - As Decided by County Court Criminal											0
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	320	337,444									337,764
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court		184,827									184,827
351700 - Intergovernmental Radio Communication Program	313,815										313,815
351800 - 10% of Fines to Public Records Modernization Trust Fund		387,080									387,080

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
352000 - Fines - Library		59,647									59,647
353000 - Fines - Pollution Control Violation											0
354000 - Fines - Local Ordinance Violation	4,555	6,707									11,262
358200 - Sale of Contraband Property Seized by Law Enforcement		87,565									87,565
359000 - Other Judgments, Fines and Forfeits	34,432										34,432
361100 - Interest	479,991	550,019	38,939	582,110		79,746	145,433				1,876,238
362000 - Rents and Royalties	16,371	46,065									62,436
364000 - Disposition of Fixed Assets	11,052	74,158					4,458				89,668
365000 - Sale of Surplus Materials and Scrap		43,210									43,210
366000 - Contributions and Donations from Private Sources	52,998	3,589									56,587
367000 - Licenses		123,853									123,853
369900 - Other Miscellaneous Revenues	904,004	961,455				1,261,236	80,880				3,207,575
381000 - Inter-Fund Group Transfers In	7,227,860	7,581,082	4,975,983	11,456,484		3,880,000					35,121,409
385000 - Proceeds from Refunding Bonds			3,635,000								3,635,000
Grand Total	119,612,337	101,089,841	10,769,945	12,038,594		21,831,977	26,097,807				291,440,501

## Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	491,883										491,883
511.30 - Legislative - Operating Expenses	14,212										14,212
512.10 - Executive - Personnel Services	501,528										501,528
512.30 - Executive - Operating Expenses	36,067										36,067
513.10 - Financial and Administrative - Personnel Services	11,873,192	171,318									12,044,510
513.30 - Financial and Administrative - Operating Expenses	3,601,425	289,823									3,891,248
513.60 - Financial and Administrative - Capital Outlay	28,123	53,750		21,395,276							21,477,149
514.10 - Legal Counsel - Personnel Services	588,540										588,540
514.30 - Legal Counsel - Operating Expenses	24,406										24,406
515.10 - Comprehensive Planning - Personnel Services	1,273,614										1,273,614
515.30 - Comprehensive Planning - Operating Expenses	497,574										497,574
515.80 - Comprehensive Planning - Grants and Aids	48,010										48,010
516.10 - Non-Court Information Systems - Personnel Services	349,165										349,165
516.30 - Non-Court Information Systems - Operating Expenses	56,469										56,469
516.60 - Non-Court Information Systems - Capital Outlay	106,396										106,396
517.70 - Debt Service Payments - Debt Service			9,961,045								9,961,045
519.10 - Other General Governmental Services - Personnel Services	4,565,481	72,564					638,572				5,276,617
519.30 - Other General Governmental Services - Operating Expenses	3,671,283	259,260					17,067,732				20,998,275
519.60 - Other General Governmental Services - Capital Outlay	323,975										323,975
519.80 - Other General Governmental Services - Grants and Aids	1,956,892	144,047									2,100,939
521.10 - Law Enforcement - Personnel Services	29,683,528	2,329,182									32,012,710
521.30 - Law Enforcement - Operating Expenses	3,961,532	438,155					9,573,733				13,973,420
521.60 - Law Enforcement - Capital Outlay	1,842,582	448,253									2,290,835



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.80 - Law Enforcement - Grants and Aids		273,877									273,877
522.10 - Fire Control - Personnel Services		15,291,105									15,291,105
522.30 - Fire Control - Operating Expenses		2,942,917									2,942,917
522.60 - Fire Control - Capital Outlay		1,142,284									1,142,284
522.80 - Fire Control - Grants and Aids		210,931									210,931
523.10 - Detention and/or Corrections - Personnel Services	19,936,241	172,843									20,109,084
523.30 - Detention and/or Corrections - Operating Expenses	3,990,890	504,377									4,495,267
523.60 - Detention and/or Corrections - Capital Outlay											0
523.80 - Detention and/or Corrections - Grants and Aids	579,559	132,347									711,906
524.10 - Protective Inspections - Personnel Services	662,085	942,442									1,604,527
524.30 - Protective Inspections - Operating Expenses	91,343	134,866									226,209
525.10 - Emergency and Disaster Relief Services - Personnel Services	280,505	271,773									552,278
525.30 - Emergency and Disaster Relief Services - Operating Expenses	103,061	1,947,210									2,050,271
525.60 - Emergency and Disaster Relief Services - Capital Outlay	5,762	539,718									545,480
525.80 - Emergency and Disaster Relief Services - Grants and Aids	3,660	752,312									755,972
526.30 - Ambulance and Rescue Services - Operating Expenses		66,721									66,721
526.60 - Ambulance and Rescue Services - Capital Outlay		3,983									3,983
526.80 - Ambulance and Rescue Services - Grants and Aids		6,999,106									6,999,106
527.30 - Medical Examiners - Operating Expenses	771,464										771,464
529.10 - Other Public Safety - Personnel Services	184,484										184,484
529.30 - Other Public Safety - Operating Expenses	2,152,722										2,152,722
529.60 - Other Public Safety - Capital Outlay											0
533.30 - Water Utility Services - Operating Expenses	24,320										24,320
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,831,266					1,831,266
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						16,624,504					16,624,504
534.80 - Garbage/Solid Waste Control Services - Grants and Aids						71,726					71,726
537.10 - Conservation and Resource Management - Personnel Services	1,127,772	3,415				121,469					1,252,656
537.30 - Conservation and Resource Management - Operating Expenses	677,439	63,530				307,853					1,048,822
537.60 - Conservation and Resource Management - Capital Outlay						242,423					242,423
537.80 - Conservation and Resource Management - Grants and Aids											0
538.10 - Flood Control/Stormwater Management - Personnel Services		297,837									297,837
538.30 - Flood Control/Stormwater Management - Operating Expenses		71,380									71,380
538.60 - Flood Control/Stormwater Management - Capital Outlay		793,479									793,479
538.80 - Flood Control/Stormwater Management - Grants and Aids											0
541.10 - Road and Street Facilities - Personnel Services		5,309,930									5,309,930
541.30 - Road and Street Facilities - Operating Expenses		5,097,245				5,097,245					5,097,245
541.60 - Road and Street Facilities - Capital Outlay		16,377,649		5,422,941							21,800,590
541.80 - Road and Street Facilities - Grants and Aids		797,985									797,985
549.10 - Other Transportation Systems/Services - Personnel Services		322,189									322,189
549.30 - Other Transportation Systems/Services - Operating Expenses		5,762,965									5,762,965
549.60 - Other Transportation Systems/Services - Capital Outlay		577,543									577,543
552.10 - Industry Development - Personnel Services	155,785	418,553									574,338
552.30 - Industry Development - Operating Expenses	329,720	536,347									866,067
552.60 - Industry Development - Capital Outlay											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.70 - Industry Development - Debt Service	209,750										209,750
553.10 - Veteran's Services - Personnel Services	124,852										124,852
553.30 - Veteran's Services - Operating Expenses	4,532										4,532
554.10 - Housing and Urban Development - Personnel Services		417,770									417,770
554.30 - Housing and Urban Development - Operating Expenses		126,362									126,362
554.60 - Housing and Urban Development - Capital Outlay		128,876									128,876
554.80 - Housing and Urban Development - Grants and Aids		5,679,380									5,679,380
562.10 - Health Services - Personnel Services	1,770,260										1,770,260
562.30 - Health Services - Operating Expenses	1,243,884	45,929									1,289,813
562.60 - Health Services - Capital Outlay		2,150									2,150
563.80 - Mental Health Services - Grants and Aids	919,986										919,986
564.10 - Public Assistance Services - Personnel Services		94,762									94,762
564.30 - Public Assistance Services - Operating Expenses	3,684,824	87,563									3,772,387
564.80 - Public Assistance Services - Grants and Aids	206,800	406,890									613,690
569.10 - Other Human Services - Personnel Services	599,067										599,067
569.30 - Other Human Services - Operating Expenses	85,722	1,362									87,084
569.80 - Other Human Services - Grants and Aids	158,708	384,471									543,179
571.10 - Libraries - Personnel Services		2,453,402									2,453,402
571.30 - Libraries - Operating Expenses		780,457									780,457
571.60 - Libraries - Capital Outlay		331,471									331,471
571.80 - Libraries - Grants and Aids		1,394,233									1,394,233
572.10 - Parks and Recreation - Personnel Services		991,868									991,868
572.30 - Parks and Recreation - Operating Expenses	16,062	1,798,013									1,814,075
572.60 - Parks and Recreation - Capital Outlay		348,332		420,200							768,532
572.80 - Parks and Recreation - Grants and Aids											0
573.30 - Cultural Services - Operating Expenses		10,158									10,158
574.10 - Special Events - Personnel Services	127,353										127,353
574.30 - Special Events - Operating Expenses	72,234										72,234
574.60 - Special Events - Capital Outlay	7,813										7,813
575.60 - Special Recreation Facilities - Capital Outlay		139,638									139,638
581.90 - Inter-Fund Group Transfers Out - Other Uses	14,978,668	14,324,532	51,315	4,410,882		1,076,676	279,336				35,121,409
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			3,592,611								3,592,611
587.30 - Clerk of Court Excess Remittance - Operating Expenses		319,092									319,092
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses						73,572					73,572
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						80,873					80,873
604.10 - Clerk of Court Administration - Personnel Services		623,755									623,755
604.30 - Clerk of Court Administration - Operating Expenses		22,719									22,719
604.60 - Clerk of Court Administration - Capital Outlay											0
608.10 - Jury Management - Personnel Services		165,082									165,082
608.30 - Jury Management - Operating Expenses		68,585									68,585
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		1,078,867									1,078,867
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		29,399									29,399
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		575,370									575,370
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		37,528									37,528
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay											0
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		470,902									470,902





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		6,713									6,713
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		343,063									343,063
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		8,503									8,503
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	12,349										12,349
694.10 - Clerk of Court Administration - Probate - Personnel Services		255,606									255,606
694.30 - Clerk of Court Administration - Probate - Operating Expenses		4,190									4,190
711.10 - Courthouse Security - Personnel Services	1,965,106										1,965,106
711.30 - Courthouse Security - Operating Expenses	55,820										55,820
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services	130,414										130,414
712.30 - Courthouse Facilities - Operating Expenses	421,238										421,238
712.80 - Courthouse Facilities - Grants and Aids	87,840										87,840
713.10 - Information Systems and Technology - Personnel Services	355,940										355,940
713.30 - Information Systems and Technology - Operating Expenses	240,473										240,473
713.60 - Information Systems and Technology - Capital Outlay	40,877										40,877
713.80 - Information Systems and Technology - Grants and Aids	221,303										221,303
714.10 - Public Law Library - Personnel Services		40,442									40,442
714.30 - Public Law Library - Operating Expenses											0
714.60 - Public Law Library - Capital Outlay		128,359									128,359
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		390,714									390,714
716.30 - Clerk of Court Related Technology - Operating Expenses		13,938									13,938
719.10 - Other Operating Court Costs - Personnel Services		97,523									97,523
719.30 - Other Operating Court Costs - Operating Expenses		15,407									15,407
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		1,058,597									1,058,597
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		10,245									10,245
744.10 - Clerk of Court Administration - County Civil - Personnel Services		504,953									504,953
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		10,769									10,769
764.10 - Clerk of Court Administration - Traffic - Personnel Services		756,389									756,389
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		27,715									27,715
Grand Total	124,429,634	109,977,255	13,604,971	31,649,299		20,430,362	27,559,373				327,650,894

## Data Element Worksheet Report for FYE: 2011, Lake

## Affiliates Report for FYE 2011



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$207,500	\$216,285	
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$239,098	\$249,754	
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$236,161	\$240,925	
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$20,528,939	\$19,981,709	
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$3,980	\$3,321	
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$6,546	\$4,992	
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$13,345	\$11,393	