Unit Information

Unit Type: County

Year: 2012

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. 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: 5/8/2013

Audit Received Date: 5/9/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $121,218,100

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2013

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 Commissioners

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

Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	71,656,854	12,579,468	1,667,570								85,903,892
312100 - Local Option Taxes		1,935,233									1,935,233
312300 - County Ninth-Cent Voted Fuel Tax		1,413,409									1,413,409
312410 - First Local Option Fuel Tax		5,208,878									5,208,878
312420 - Second Local Option Fuel Tax		136									136
312600 - Discretionary Sales Surtaxes		10,832,882									10,832,882
315000 - Communications Service Tax (Chapter 202)	1,845,753										1,845,753
322000 - Building Permits		1,375,724									1,375,724
324110 - Impact Fees - Residential - Public Safety		176,910									176,910
324120 - Impact Fees - Commercial - Public Safety		146,737									146,737
324310 - Impact Fees - Residential - Transportation		4,361									4,361
324320 - Impact Fees - Commercial - Transportation		1,037									1,037
324610 - Impact Fees - Residential - Culture/Recreation		254,450									254,450
325100 - Special Assessments - Capital Improvement	2,287	66,048									68,335
325200 - Special Assessments - Charges for Public Services	407	16,519,162									16,519,569
329000 - Other Permits, Fees & Special Assessments	356,736	4,720,979									5,077,715
331100 - Federal Grant - General Government	67,956										67,956
331200 - Federal Grant - Public Safety	174,990	1,382,895		1,669,213							3,227,098
331390 - Federal Grant - Other Physical Environment	42,810	1,277,268									1,320,078
331490 - Federal Grant - Other Transportation		5,455,790									5,455,790
331500 - Federal Grant - Economic Environment	3,014	5,470,512									5,473,526
331610 - Federal Grant - Health or Hospitals											0
331650 - Federal Grant - Child Support Reimbursement	438,544										438,544
331690 - Federal Grant - Other Human Services		2,000									2,000
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	91,281	97,933									189,214
334200 - State Grant - Public Safety	9,847	141,520		609,143							760,510
334310 - State Grant - Water Supply System	152,855										152,855
334360 - State Grant - Stormwater Management		82,744									82,744
334490 - State Grant - Other Transportation		2,916,791									2,916,791
334500 - State Grant - Economic Environment	502										502
334620 - State Grant - Public Welfare	18,334										18,334
334690 - State Grant - Other Human Services		249,783									249,783
334700 - State Grant - Culture/Recreation		188,720									188,720
335120 - State Revenue Sharing - Proceeds	5,058,784										5,058,784
335130 - State Revenue Sharing - Insurance Agents County Licenses	51,193										51,193
335140 - State Revenue Sharing - Mobile Home Licenses	184,462										184,462
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	84,954										84,954
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	11,260,878										11,260,878
335290 - State Revenue Sharing - Other Public Safety		41,440									41,440
335490 - State Revenue Sharing - Other Transportation	54,914	4,663,422									4,718,336
335500 - State Revenue Sharing - Economic Environment											0
335700 - State Revenue Sharing - Culture/Recreation		5,553									5,553

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		6,332,579									6,332,579
335900 - State Revenue Sharing - Other	9,998										9,998
337200 - Local Government Unit Grant - Public Safety	180,000	5,509,047									5,689,047
337300 - Local Government Unit Grant - Physical Environment	1,123,601	231,957									1,355,558
337500 - Local Government Unit Grant - Economic Environment	46,838										46,838
337600 - Local Government Unit Grant - Human Services	468,761										468,761
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other		3,299									3,299
341100 - Service Charge - Recording Fees	1,094,779	159,778									1,254,557
341150 - Public Records Modernization Trust Fund		461,861									461,861
341160 - County Portion ($2) of $4 Additional Service Charge	479,585										479,585
341200 - Internal Service Fund Fees and Charges							24,141,928				24,141,928
341300 - Administrative Service Fees	160,000										160,000
341520 - Fees remitted to County from Sheriff	223,964										223,964
341800 - County Officer Commission and Fees	3,005,864										3,005,864
341900 - Other General Government Charges and Fees	1,895,202	452,134									2,347,336
342100 - Service Charge - Law Enforcement Services	2,445,149										2,445,149
342200 - Service Charge - Fire Protection		10,495									10,495
342300 - Service Charge - Housing for Prisoners	35,598										35,598
342400 - Service Charge - Emergency Management Service Fees/Charges	2,784	1,476,127									1,478,911
342500 - Service Charge - Protective Inspection Fees	600	46,175									46,775
342600 - Service Charge - Ambulance Fees		10,861,723									10,861,723
342900 - Service Charge - Other Public Safety Charges and Fees	179,911	925,400									1,105,311
343400 - Service Charge - Garbage/Solid Waste						16,573,537					16,573,537
343700 - Service Charge - Conservation and Resource Management	107,263										107,263
343900 - Service Charge - Other Physical Environment Charges	13,147										13,147
344900 - Service Charge - Other Transportation Charges	94,436	1,565,490									1,659,926
345900 - Service Charge - Other Economic Environment Charges	484										484
346300 - Service Charge - Clinic Fees	58,199										58,199
346400 - Service Charge - Animal Control and Shelter Fees	149,689										149,689
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries		2,206									2,206
347200 - Service Charge - Parks and Recreation		60,130									60,130
347500 - Service Charge - Special Recreation Facilities	190,672										190,672
348921 - Court Innovations/Local Requirements	65,847										65,847
348922 - Legal Aid	65,847										65,847
348923 - Law Library	65,847										65,847
348924 - Juvenile Alternative Programs	65,847										65,847
348930 - State Court Facility Surcharge ($30)	1,056,284										1,056,284
348932 - Domestic Violence Surcharge	39,825										39,825
348933 - Animal Control Surcharge	12,040										12,040
348990 - Other Court Collections Transferred to BOCC		343,410									343,410
349000 - Other Charges for Services	118,848	26,265									145,113
351100 - Judgments and Fines - As Decided by County Court Criminal	2,981										2,981
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		33,444									33,444
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0

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		174,550									174,550
351700 - Intergovernmental Radio Communication Program	308,717										308,717
351800 - 10% of Fines to Public Records Modernization Trust Fund		393,019									393,019
352000 - Fines - Library		54,033									54,033
353000 - Fines - Pollution Control Violation											0
354000 - Fines - Local Ordinance Violation	6,142	14,171									20,313
358200 - Sale of Contraband Property Seized by Law Enforcement		176,929									176,929
359000 - Other Judgments, Fines and Forfeits	2,313										2,313
361100 - Interest	337,450	453,933	32,475	268,883		72,285	109,780				1,274,806
362000 - Rents and Royalties	24,702	29,131									53,833
364000 - Disposition of Fixed Assets	116,557	123,710					916				241,183
365000 - Sale of Surplus Materials and Scrap		21,589									21,589
366000 - Contributions and Donations from Private Sources	64,668	45,298									109,966
367000 - Licenses		120,574									120,574
369900 - Other Miscellaneous Revenues	578,200	2,192,072		25,298		706,388	8,382				3,510,340
381000 - Inter-Fund Group Transfers In	7,751,282	7,862,627	6,971,815	9,057,683		3,586,000					35,229,407
Grand Total	114,207,276	117,374,941	8,969,527	11,630,220		20,938,210	24,261,006				297,381,180

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	463,864										463,864
511.30 - Legislative - Operating Expenses	13,950										13,950
512.10 - Executive - Personnel Services	624,268										624,268
512.30 - Executive - Operating Expenses	29,439										29,439
513.10 - Financial and Administrative - Personnel Services	11,654,392	85,677									11,740,069
513.30 - Financial and Administrative - Operating Expenses	3,856,745	199,626									4,056,371
513.60 - Financial and Administrative - Capital Outlay	238,270	19,773		17,897,379							18,155,422
514.10 - Legal Counsel - Personnel Services	496,522										496,522
514.30 - Legal Counsel - Operating Expenses	21,254										21,254
515.10 - Comprehensive Planning - Personnel Services	1,161,766										1,161,766
515.30 - Comprehensive Planning - Operating Expenses	377,509										377,509
515.60 - Comprehensive Planning - Capital Outlay	18,450										18,450
515.80 - Comprehensive Planning - Grants and Aids	48,654										48,654
516.10 - Non-Court Information Systems - Personnel Services	318,101										318,101
516.30 - Non-Court Information Systems - Operating Expenses	72,754										72,754
516.60 - Non-Court Information Systems - Capital Outlay	209,568										209,568
517.70 - Debt Service Payments - Debt Service			9,946,741								9,946,741
519.10 - Other General Governmental Services - Personnel Services	4,184,767	69,825					813,192				5,067,784
519.30 - Other General Governmental Services - Operating Expenses	3,652,810	504,035					16,630,865				20,787,710
519.60 - Other General Governmental Services - Capital Outlay	140,880	111,678									252,558
519.80 - Other General Governmental Services - Grants and Aids	1,489,659										1,489,659

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.10 - Law Enforcement - Personnel Services	26,746,444	2,597,597									29,344,041
521.30 - Law Enforcement - Operating Expenses	4,394,786	321,616					9,491,070				14,207,472
521.60 - Law Enforcement - Capital Outlay	76,871	210,654									287,525
521.80 - Law Enforcement - Grants and Aids		164,436									164,436
522.10 - Fire Control - Personnel Services		14,464,083									14,464,083
522.30 - Fire Control - Operating Expenses		3,143,177									3,143,177
522.60 - Fire Control - Capital Outlay		1,188,744									1,188,744
522.80 - Fire Control - Grants and Aids		172,344									172,344
523.10 - Detention and/or Corrections - Personnel Services	18,758,045	275,290									19,033,335
523.30 - Detention and/or Corrections - Operating Expenses	4,462,142	543,305									5,005,447
523.60 - Detention and/or Corrections - Capital Outlay	27,695										27,695
523.80 - Detention and/or Corrections - Grants and Aids	684,464	239,034									923,498
524.10 - Protective Inspections - Personnel Services	582,027	852,275									1,434,302
524.30 - Protective Inspections - Operating Expenses	97,906	155,195									253,101
524.60 - Protective Inspections - Capital Outlay		3,500									3,500
525.10 - Emergency and Disaster Relief Services - Personnel Services	180,444	348,389									528,833
525.30 - Emergency and Disaster Relief Services - Operating Expenses	40,957	775,447									816,404
525.60 - Emergency and Disaster Relief Services - Capital Outlay	15,153	20,196		4,194,678							4,230,027
525.80 - Emergency and Disaster Relief Services - Grants and Aids	51,800	254,598									306,398
526.10 - Ambulance and Rescue Services - Personnel Services		12,456,636									12,456,636
526.30 - Ambulance and Rescue Services - Operating Expenses		3,696,799									3,696,799
526.60 - Ambulance and Rescue Services - Capital Outlay		29,342									29,342
526.80 - Ambulance and Rescue Services - Grants and Aids		6,038,218									6,038,218
527.30 - Medical Examiners - Operating Expenses	780,059										780,059
529.10 - Other Public Safety - Personnel Services	180,376										180,376
529.30 - Other Public Safety - Operating Expenses	2,053,534	54,500									2,108,034
529.60 - Other Public Safety - Capital Outlay											0
533.30 - Water Utility Services - Operating Expenses	21,044										21,044
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,720,542					1,720,542
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						16,697,014					16,697,014
534.80 - Garbage/Solid Waste Control Services - Grants and Aids											0
537.10 - Conservation and Resource Management - Personnel Services	867,056					221,679					1,088,735
537.30 - Conservation and Resource Management - Operating Expenses	337,723	31,789				432,312					801,824
537.60 - Conservation and Resource Management - Capital Outlay	11,085					1,307,115					1,318,200
537.80 - Conservation and Resource Management - Grants and Aids						27,881					27,881
538.10 - Flood Control/Stormwater Management - Personnel Services		355,367									355,367
538.30 - Flood Control/Stormwater Management - Operating Expenses		67,703									67,703
538.60 - Flood Control/Stormwater Management - Capital Outlay		1,551,121									1,551,121
538.80 - Flood Control/Stormwater Management - Grants and Aids											0
541.10 - Road and Street Facilities - Personnel Services		5,141,501									5,141,501
541.30 - Road and Street Facilities - Operating Expenses		5,544,232									5,544,232
541.60 - Road and Street Facilities - Capital Outlay		6,763,466		4,854,351							11,617,817
541.80 - Road and Street Facilities - Grants and Aids		783,314									783,314
549.10 - Other Transportation Systems/Services - Personnel Services		318,598									318,598

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
549.30 - Other Transportation Systems/Services - Operating Expenses		5,817,364									5,817,364
549.60 - Other Transportation Systems/Services - Capital Outlay		1,104,664									1,104,664
552.10 - Industry Development - Personnel Services	222,254	401,777									624,031
552.30 - Industry Development - Operating Expenses	446,290	543,471									989,761
552.60 - Industry Development - Capital Outlay	403,650										403,650
552.70 - Industry Development - Debt Service											0
553.10 - Veteran's Services - Personnel Services	122,825										122,825
553.30 - Veteran's Services - Operating Expenses	3,170										3,170
554.10 - Housing and Urban Development - Personnel Services		439,643									439,643
554.30 - Housing and Urban Development - Operating Expenses		104,697									104,697
554.60 - Housing and Urban Development - Capital Outlay		281,741									281,741
554.80 - Housing and Urban Development - Grants and Aids		5,560,001									5,560,001
562.10 - Health Services - Personnel Services	1,677,799										1,677,799
562.30 - Health Services - Operating Expenses	1,208,518	66,529									1,275,047
562.60 - Health Services - Capital Outlay	1,002,112										1,002,112
563.80 - Mental Health Services - Grants and Aids	873,987										873,987
564.10 - Public Assistance Services - Personnel Services		80,485									80,485
564.30 - Public Assistance Services - Operating Expenses	3,415,169	67,961									3,483,130
564.80 - Public Assistance Services - Grants and Aids	122,500	568,866									691,366
569.10 - Other Human Services - Personnel Services	600,650										600,650
569.30 - Other Human Services - Operating Expenses	80,945	2,005									82,950
569.80 - Other Human Services - Grants and Aids	150,761	278,000									428,761
571.10 - Libraries - Personnel Services		2,439,995									2,439,995
571.30 - Libraries - Operating Expenses		604,713									604,713
571.60 - Libraries - Capital Outlay		271,834									271,834
571.80 - Libraries - Grants and Aids		1,164,233									1,164,233
572.10 - Parks and Recreation - Personnel Services		1,174,854									1,174,854
572.30 - Parks and Recreation - Operating Expenses	15,847	1,873,175									1,889,022
572.60 - Parks and Recreation - Capital Outlay		353,423		1,115,191							1,468,614
572.80 - Parks and Recreation - Grants and Aids				369,509							369,509
573.30 - Cultural Services - Operating Expenses		10,535									10,535
574.10 - Special Events - Personnel Services	125,414										125,414
574.30 - Special Events - Operating Expenses	63,036										63,036
574.60 - Special Events - Capital Outlay											0
575.60 - Special Recreation Facilities - Capital Outlay		186,495									186,495
581.90 - Inter-Fund Group Transfers Out - Other Uses	16,912,043	15,086,408	47,159			1,095,218	2,088,579				35,229,407
587.30 - Clerk of Court Excess Remittance - Operating Expenses		280,091									280,091
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses						6,157					6,157
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						43,153					43,153
601.10 - Court Administration - Personnel Services	36,567										36,567
604.10 - Clerk of Court Administration - Personnel Services		775,991									775,991
604.30 - Clerk of Court Administration - Operating Expenses		107,241									107,241
604.60 - Clerk of Court Administration - Capital Outlay											0
608.10 - Jury Management - Personnel Services		161,650									161,650
608.30 - Jury Management - Operating Expenses		62,670									62,670
608.60 - Jury Management - Capital Outlay		2,545									2,545
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		896,573									896,573

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		38,513									38,513
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		716,630									716,630
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		32,405									32,405
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay											0
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		348,497									348,497
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		7,174									7,174
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		304,231									304,231
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		8,076									8,076
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	15,050										15,050
694.10 - Clerk of Court Administration - Probate - Personnel Services		241,626									241,626
694.30 - Clerk of Court Administration - Probate - Operating Expenses		16,761									16,761
711.10 - Courthouse Security - Personnel Services	1,864,397										1,864,397
711.30 - Courthouse Security - Operating Expenses	61,907										61,907
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services	136,120										136,120
712.30 - Courthouse Facilities - Operating Expenses	570,108										570,108
712.80 - Courthouse Facilities - Grants and Aids	87,840										87,840
713.10 - Information Systems and Technology - Personnel Services	347,681										347,681
713.30 - Information Systems and Technology - Operating Expenses	255,475										255,475
713.60 - Information Systems and Technology - Capital Outlay	83,705										83,705
713.80 - Information Systems and Technology - Grants and Aids	226,926										226,926
714.10 - Public Law Library - Personnel Services		41,289									41,289
714.30 - Public Law Library - Operating Expenses											0
714.60 - Public Law Library - Capital Outlay		132,073									132,073
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		325,790									325,790
716.30 - Clerk of Court Related Technology - Operating Expenses		16,366									16,366
719.10 - Other Operating Court Costs - Personnel Services		95,521									95,521
719.30 - Other Operating Court Costs - Operating Expenses		18,094									18,094
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		555,085									555,085
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		18,670									18,670
744.10 - Clerk of Court Administration - County Civil - Personnel Services		436,728									436,728
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		11,211									11,211
764.10 - Clerk of Court Administration - Traffic - Personnel Services		1,163,158									1,163,158
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		29,286									29,286
Grand Total	120,691,049	114,879,894	9,993,900	28,431,108		21,551,071	29,023,706				324,570,728

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	$206,607	$206,730	$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	$239,012	$238,772	$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	$235,920	$235,076	$0
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	$19,581,745	$19,007,856	$0
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	$16,467,906	$16,138,454	$0
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	$3,961	$2,255	$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	$6,706	$5,702	$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	$13,323	$11,448	$0