Unit Information

Unit Type: County

Year: 2013

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: 5/9/2014

Audit Received Date: 5/15/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $116,967,714

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/10/2014

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: Jimmy Conner

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 Statues?	☐	☐

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	67,393,451	11,768,346	2,702,259								81,864,056
312100 - Local Option Taxes		2,083,808									2,083,808
312300 - County Ninth-Cent Voted Fuel Tax		1,405,222									1,405,222
312410 - First Local Option Fuel Tax		5,172,435									5,172,435
312420 - Second Local Option Fuel Tax											0
312600 - Discretionary Sales Surtaxes		11,585,339									11,585,339
315000 - Communications Service Tax (Chapter 202)	1,832,672										1,832,672
322000 - Building Permits		1,864,118									1,864,118
324110 - Impact Fees - Residential - Public Safety		246,884									246,884
324120 - Impact Fees - Commercial - Public Safety		178,224									178,224
324310 - Impact Fees - Residential - Transportation		2,308									2,308
324320 - Impact Fees - Commercial - Transportation											0
324610 - Impact Fees - Residential - Culture/Recreation		509,618									509,618
325100 - Special Assessments - Capital Improvement	3,284	67,571									70,855
325200 - Special Assessments - Charges for Public Services	3,292	16,678,572									16,681,864
329000 - Other Permits, Fees & Special Assessments	367,264	43,321									410,585
331100 - Federal Grant - General Government	50,944										50,944
331200 - Federal Grant - Public Safety	210,193	2,072,763		1,121,607							3,404,563
331390 - Federal Grant - Other Physical Environment	27,318	100,418									127,736
331490 - Federal Grant - Other Transportation		3,657,395									3,657,395
331500 - Federal Grant - Economic Environment		5,970,881									5,970,881
331610 - Federal Grant - Health or Hospitals		53,290									53,290
331650 - Federal Grant - Child Support Reimbursement	442,454										442,454
331690 - Federal Grant - Other Human Services											0
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	97,178	82,461									179,639
334200 - State Grant - Public Safety	9,411	389,869		226,747							626,027
334310 - State Grant - Water Supply System	129,679										129,679
334360 - State Grant - Stormwater Management		9,569									9,569
334490 - State Grant - Other Transportation		1,810,393									1,810,393
334500 - State Grant - Economic Environment											0
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services		267,718									267,718
334700 - State Grant - Culture/Recreation		198,067									198,067
335120 - State Revenue Sharing - Proceeds	5,323,059										5,323,059
335130 - State Revenue Sharing - Insurance Agents County Licenses	60,138										60,138
335140 - State Revenue Sharing - Mobile Home Licenses	187,180										187,180
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	18,125										18,125
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	12,153,082										12,153,082
335290 - State Revenue Sharing - Other Public Safety		41,177									41,177
335490 - State Revenue Sharing - Other Transportation	53,903	4,647,730									4,701,633
335500 - State Revenue Sharing - Economic Environment		644,039									644,039
335700 - State Revenue Sharing - Culture/Recreation		7,427									7,427

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 Justice Administrative Commission		4,806,973									4,806,973
335900 - State Revenue Sharing - Other	3,951										3,951
337200 - Local Government Unit Grant - Public Safety		5,213,824									5,213,824
337300 - Local Government Unit Grant - Physical Environment	102,600	178,525									281,125
337500 - Local Government Unit Grant - Economic Environment	98,668										98,668
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other		1,909									1,909
341100 - Service Charge - Recording Fees	1,346,021	197,956									1,543,977
341150 - Public Records Modernization Trust Fund		579,000									579,000
341160 - County Portion ($2) of $4 Additional Service Charge	606,424										606,424
341200 - Internal Service Fund Fees and Charges							25,096,911				25,096,911
341300 - Administrative Service Fees	160,000										160,000
341520 - Fees remitted to County from Sheriff	229,921										229,921
341800 - County Officer Commission and Fees	3,115,837										3,115,837
341900 - Other General Government Charges and Fees	1,907,124	535,821									2,442,945
342100 - Service Charge - Law Enforcement Services	2,636,106										2,636,106
342200 - Service Charge - Fire Protection		14,629									14,629
342300 - Service Charge - Housing for Prisoners	4,812										4,812
342400 - Service Charge - Emergency Management Service Fees/Charges	3,574	1,465,657									1,469,231
342500 - Service Charge - Protective Inspection Fees	3,500	69,923									73,423
342600 - Service Charge - Ambulance Fees		10,271,760									10,271,760
342900 - Service Charge - Other Public Safety Charges and Fees	601,718	680,969									1,282,687
343400 - Service Charge - Garbage/Solid Waste						16,263,820					16,263,820
343700 - Service Charge - Conservation and Resource Management	123,739										123,739
343900 - Service Charge - Other Physical Environment Charges											0
344900 - Service Charge - Other Transportation Charges	107,378	1,544,070									1,651,448
345900 - Service Charge - Other Economic Environment Charges	6,110										6,110
346300 - Service Charge - Clinic Fees											0
346400 - Service Charge - Animal Control and Shelter Fees	157,006										157,006
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries		14,669									14,669
347200 - Service Charge - Parks and Recreation		64,454									64,454
347500 - Service Charge - Special Recreation Facilities	194,981										194,981
348120 - County Court Criminal - Service Charges		16,797									16,797
348130 - County Court Criminal - Court Costs		26,976									26,976
348220 - Circuit Court Criminal - Service Charges		23,546									23,546
348310 - County Court Civil - Filing Fees		287,245									287,245
348320 - County Court Civil - Service Charges		37,055									37,055
348410 - Circuit Court Civil - Filing Fees		302,832									302,832
348420 - Circuit Court Civil - Service Charges		288,179									288,179
348480 - Circuit Court Civil - Fees and Service Charges		20,637									20,637
348520 - Traffic Court - Service Charges		151,549									151,549
348530 - Traffic Court - Court Costs		280,725									280,725
348620 - Juvenile Court - Service Charges		1,063									1,063
348710 - Probate Court - Filing Fees		74,795									74,795
348720 - Probate Court - Service Charges		9,747									9,747

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements	93,401										93,401
348922 - Legal Aid	63,428										63,428
348923 - Law Library	33,455										33,455
348924 - Juvenile Alternative Programs	63,428										63,428
348930 - State Court Facility Surcharge ($30)	1,047,838										1,047,838
348932 - Domestic Violence Surcharge	31,470										31,470
348933 - Animal Control Surcharge	13,736										13,736
348990 - Other Court Collections Transferred to BOCC		340,430									340,430
349000 - Other Charges for Services	40,246	27,034									67,280
351100 - Judgments and Fines - As Decided by County Court Criminal	3,293	72,771									76,064
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	150	425,305									425,455
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court		532,215									532,215
351700 - Intergovernmental Radio Communication Program	300,825										300,825
351800 - 10% of Fines to Public Records Modernization Trust Fund		397,544									397,544
352000 - Fines - Library		49,535									49,535
353000 - Fines - Pollution Control Violation											0
354000 - Fines - Local Ordinance Violation	23,100	11,365									34,465
358200 - Sale of Contraband Property Seized by Law Enforcement		179,545									179,545
359000 - Other Judgments, Fines and Forfeits	337										337
361100 - Interest	115,939	207,798	14,399	83,134		25,121	59,772				506,163
362000 - Rents and Royalties	38,151	4,377									42,528
364000 - Disposition of Fixed Assets	25,821	135,099				24,152	726				185,798
365000 - Sale of Surplus Materials and Scrap		4,810									4,810
366000 - Contributions and Donations from Private Sources	194,600	23,960									218,560
367000 - Licenses		119,968									119,968
369900 - Other Miscellaneous Revenues	745,175	713,825		29,950		395,264	15,639				1,899,853
381000 - Inter-Fund Group Transfers In	5,574,201	6,224,732	6,924,414	9,814,755		2,299,120					30,837,222
Grand Total	108,180,691	108,190,561	9,938,739	11,276,193		19,007,477	25,173,048				281,766,709

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	493,985										493,985
511.30 - Legislative - Operating Expenses	19,239										19,239
512.10 - Executive - Personnel Services	596,051										596,051
512.30 - Executive - Operating Expenses	22,175										22,175
513.10 - Financial and Administrative - Personnel Services	11,863,441	56,146									11,919,587
513.30 - Financial and Administrative - Operating Expenses	4,067,646	231,463									4,299,109
513.60 - Financial and Administrative - Capital Outlay	52,643	122,205		6,122,556							6,297,404
514.10 - Legal Counsel - Personnel Services	520,477										520,477

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.30 - Legal Counsel - Operating Expenses	24,153										24,153
515.10 - Comprehensive Planning - Personnel Services	1,148,304										1,148,304
515.30 - Comprehensive Planning - Operating Expenses	347,215										347,215
515.60 - Comprehensive Planning - Capital Outlay	21,868										21,868
515.80 - Comprehensive Planning - Grants and Aids	49,304										49,304
516.10 - Non-Court Information Systems - Personnel Services	339,948										339,948
516.30 - Non-Court Information Systems - Operating Expenses	23,980										23,980
517.70 - Debt Service Payments - Debt Service			9,867,567								9,867,567
519.10 - Other General Governmental Services - Personnel Services	4,150,077	11,299					843,720				5,005,096
519.30 - Other General Governmental Services - Operating Expenses	3,818,642	89,167					16,604,185				20,511,994
519.60 - Other General Governmental Services - Capital Outlay	286,825										286,825
519.80 - Other General Governmental Services - Grants and Aids	1,300,713	100,050									1,400,763
521.10 - Law Enforcement - Personnel Services	28,237,262	193,623									28,430,885
521.30 - Law Enforcement - Operating Expenses	4,633,210	183,462					7,593,693				12,410,365
521.60 - Law Enforcement - Capital Outlay	25,000	332,478									357,478
521.80 - Law Enforcement - Grants and Aids		152,905									152,905
522.10 - Fire Control - Personnel Services		15,618,324									15,618,324
522.30 - Fire Control - Operating Expenses		3,116,701									3,116,701
522.60 - Fire Control - Capital Outlay		1,982,507									1,982,507
522.80 - Fire Control - Grants and Aids		288,984									288,984
523.10 - Detention and/or Corrections - Personnel Services	17,957,107	239,611									18,196,718
523.30 - Detention and/or Corrections - Operating Expenses	4,107,148	587,204									4,694,352
523.60 - Detention and/or Corrections - Capital Outlay											0
523.80 - Detention and/or Corrections - Grants and Aids	551,761	288,685									840,446
524.10 - Protective Inspections - Personnel Services	578,553	930,550									1,509,103
524.30 - Protective Inspections - Operating Expenses	52,493	198,043									250,536
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief Services - Personnel Services	103,038	368,298									471,336
525.30 - Emergency and Disaster Relief Services - Operating Expenses	56,276	1,133,508									1,189,784
525.60 - Emergency and Disaster Relief Services - Capital Outlay		137,904		3,263,586							3,401,490
525.80 - Emergency and Disaster Relief Services - Grants and Aids	49,210	29,614									78,824
526.10 - Ambulance and Rescue Services - Personnel Services		12,108,299									12,108,299
526.30 - Ambulance and Rescue Services - Operating Expenses		3,424,537									3,424,537
526.60 - Ambulance and Rescue Services - Capital Outlay		487,159									487,159
526.80 - Ambulance and Rescue Services - Grants and Aids		5,759,531									5,759,531
527.30 - Medical Examiners - Operating Expenses	782,741										782,741
529.10 - Other Public Safety - Personnel Services	186,213										186,213
529.30 - Other Public Safety - Operating Expenses	2,185,496										2,185,496
529.60 - Other Public Safety - Capital Outlay											0
533.30 - Water Utility Services - Operating Expenses	4,664										4,664
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,727,183					1,727,183
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						16,937,313					16,937,313
534.80 - Garbage/Solid Waste Control Services - Grants and Aids											0
537.10 - Conservation and Resource Management - Personnel Services	759,345					277,487					1,036,832
537.30 - Conservation and Resource Management - Operating Expenses	330,811	7,471				352,309					690,591

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation and Resource Management - Capital Outlay	9,288					876,168					885,456
537.80 - Conservation and Resource Management - Grants and Aids						4,544					4,544
538.10 - Flood Control/Stormwater Management - Personnel Services		337,267									337,267
538.30 - Flood Control/Stormwater Management - Operating Expenses		78,452									78,452
538.60 - Flood Control/Stormwater Management - Capital Outlay		802,406									802,406
538.80 - Flood Control/Stormwater Management - Grants and Aids		34,982									34,982
541.10 - Road and Street Facilities - Personnel Services		5,768,819									5,768,819
541.30 - Road and Street Facilities - Operating Expenses		4,952,809									4,952,809
541.60 - Road and Street Facilities - Capital Outlay		7,230,755		3,415,585							10,646,340
541.80 - Road and Street Facilities - Grants and Aids		771,560									771,560
549.10 - Other Transportation Systems/Services - Personnel Services		330,965									330,965
549.30 - Other Transportation Systems/Services - Operating Expenses		5,654,595									5,654,595
549.60 - Other Transportation Systems/Services - Capital Outlay		1,065,312									1,065,312
552.10 - Industry Development - Personnel Services	207,316	455,238									662,554
552.30 - Industry Development - Operating Expenses	564,216	622,980									1,187,196
552.70 - Industry Development - Debt Service											0
552.80 - Industry Development - Grants and Aids	515,962										515,962
553.10 - Veteran's Services - Personnel Services	126,844										126,844
553.30 - Veteran's Services - Operating Expenses	4,995										4,995
554.10 - Housing and Urban Development - Personnel Services		481,952									481,952
554.30 - Housing and Urban Development - Operating Expenses		109,051									109,051
554.60 - Housing and Urban Development - Capital Outlay		22,999									22,999
554.80 - Housing and Urban Development - Grants and Aids		5,884,565									5,884,565
562.10 - Health Services - Personnel Services	1,757,818										1,757,818
562.30 - Health Services - Operating Expenses	1,131,904	83,634									1,215,538
562.60 - Health Services - Capital Outlay	13,233										13,233
562.80 - Health Services - Grants and Aids		1,195									1,195
563.80 - Mental Health Services - Grants and Aids	873,987										873,987
564.10 - Public Assistance Services - Personnel Services		63,384									63,384
564.30 - Public Assistance Services - Operating Expenses	4,370,238	2,946									4,373,184
564.80 - Public Assistance Services - Grants and Aids	118,750										118,750
569.10 - Other Human Services - Personnel Services	615,026	3,838									618,864
569.30 - Other Human Services - Operating Expenses	80,174	480									80,654
569.80 - Other Human Services - Grants and Aids	150,761	278,000									428,761
571.10 - Libraries - Personnel Services		2,320,354									2,320,354
571.30 - Libraries - Operating Expenses		627,352									627,352
571.60 - Libraries - Capital Outlay		260,734									260,734
571.80 - Libraries - Grants and Aids		1,468,589									1,468,589
572.10 - Parks and Recreation - Personnel Services		1,325,455									1,325,455
572.30 - Parks and Recreation - Operating Expenses	15,363	2,021,883									2,037,246
572.60 - Parks and Recreation - Capital Outlay		428,155		481,296							909,451
572.80 - Parks and Recreation - Grants and Aids											0
573.30 - Cultural Services - Operating Expenses		5,825									5,825
574.10 - Special Events - Personnel Services	125,332										125,332
574.30 - Special Events - Operating Expenses	66,950										66,950
574.60 - Special Events - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
575.60 - Special Recreation Facilities - Capital Outlay		140,093									140,093
581.90 - Inter-Fund Group Transfers Out - Other Uses	14,005,454	15,216,905	218,091			1,104,642	292,130				30,837,222
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0
587.30 - Clerk of Court Excess Remittance - Operating Expenses		957,815									957,815
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses											0
591.90 - Proprietary Non-Operating Interest Expense - Other Uses						6,253					6,253
601.10 - Court Administration - Personnel Services	44,751										44,751
601.30 - Court Administration - Operating Expenses	571										571
604.10 - Clerk of Court Administration - Personnel Services		772,986									772,986
604.30 - Clerk of Court Administration - Operating Expenses		342,770									342,770
604.60 - Clerk of Court Administration - Capital Outlay		22,548									22,548
608.10 - Jury Management - Personnel Services		168,091									168,091
608.30 - Jury Management - Operating Expenses		96,602									96,602
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		888,092									888,092
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		29,841									29,841
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		796,219									796,219
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		16,262									16,262
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay											0
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		312,157									312,157
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		4,887									4,887
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		271,737									271,737
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		5,051									5,051
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	15,901										15,901
694.10 - Clerk of Court Administration - Probate - Personnel Services		243,867									243,867
694.30 - Clerk of Court Administration - Probate - Operating Expenses		4,260									4,260
711.10 - Courthouse Security - Personnel Services	1,746,301										1,746,301
711.30 - Courthouse Security - Operating Expenses	94,812										94,812
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services	176,939										176,939
712.30 - Courthouse Facilities - Operating Expenses	807,481										807,481
712.80 - Courthouse Facilities - Grants and Aids	87,840										87,840
713.10 - Information Systems and Technology - Personnel Services	364,581										364,581
713.30 - Information Systems and Technology - Operating Expenses	287,834										287,834
713.60 - Information Systems and Technology - Capital Outlay	70,617										70,617
713.80 - Information Systems and Technology - Grants and Aids	221,524										221,524
714.10 - Public Law Library - Personnel Services		20,680									20,680
714.30 - Public Law Library - Operating Expenses											0
714.60 - Public Law Library - Capital Outlay		65,336									65,336
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		324,466									324,466
716.30 - Clerk of Court Related Technology - Operating Expenses		18,991									18,991
719.10 - Other Operating Court Costs - Personnel Services		99,397									99,397
719.30 - Other Operating Court Costs - Operating Expenses		14,038									14,038

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		588,039									588,039
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		15,434									15,434
744.10 - Clerk of Court Administration - County Civil - Personnel Services		452,365									452,365
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		7,901									7,901
764.10 - Clerk of Court Administration - Traffic - Personnel Services		1,144,023									1,144,023
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		29,583									29,583
Grand Total	118,534,847	114,746,695	10,085,658	13,283,023		21,285,899	25,333,728				303,269,850

Data Element Worksheet Report for FYE: 2013, Lake

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	$207,022	$200,745	$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	$241,676	$240,299	$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	$236,560	$235,945	$0
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	$19,567,973	$20,501,315	$0
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	$15,686,658	$16,002,995	$0
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	$3,662	$2,834	$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	$6,018	$5,270	$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	$12,577	$11,125	$0