

Unit Information

Unit Type: County

Year: 2014

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: 5/11/2015

Audit Received Date: 5/14/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$113,020,761

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/9/2015

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

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

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 Statutes?

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Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	67,920,844	11,810,892	2,725,834								82,457,570
312100 - Local Option Taxes		2,331,042									2,331,042
312300 - County Ninth-Cent Voted Fuel Tax		1,458,925									1,458,925
312410 - First Local Option Fuel Tax		5,372,469									5,372,469
312420 - Second Local Option Fuel Tax											0
312600 - Discretionary Sales Surtaxes		12,443,490									12,443,490
315000 - Communications Service Tax (Chapter 202)	1,857,263										1,857,263
322000 - Building Permits		2,302,109									2,302,109
324110 - Impact Fees - Residential - Public Safety		316,868									316,868
324120 - Impact Fees - Commercial - Public Safety		201,288									201,288
324310 - Impact Fees - Residential - Transportation		1,680,111									1,680,111
324320 - Impact Fees - Commercial - Transportation		76,804									76,804
324610 - Impact Fees - Residential - Culture/Recreation		690,962									690,962
325100 - Special Assessments - Capital Improvement	1,201	55,383									56,584
325200 - Special Assessments - Charges for Public Services	199	16,942,421									16,942,620
329000 - Other Permits, Fees & Special Assessments	361,204	141,199									502,403
331100 - Federal Grant - General Government	33,793										33,793
331200 - Federal Grant - Public Safety	154,910	456,412									611,322
331390 - Federal Grant - Other Physical Environment											0
331490 - Federal Grant - Other Transportation		7,980,842									7,980,842
331500 - Federal Grant - Economic Environment		4,237,820									4,237,820
331610 - Federal Grant - Health or Hospitals		106,428									106,428
331650 - Federal Grant - Child Support Reimbursement	396,321										396,321
331690 - Federal Grant - Other Human Services											0
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	115,606	85,273									200,879
334200 - State Grant - Public Safety	9,328	184,868									194,196
334310 - State Grant - Water Supply System	155,148										155,148
334360 - State Grant - Stormwater Management											0
334490 - State Grant - Other Transportation		2,606,556									2,606,556
334500 - State Grant - Economic Environment											0
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services		229,456									229,456
334700 - State Grant - Culture/Recreation		211,535									211,535
334820 - Article V Clerk of Court Trust Fund		82,942									82,942
335120 - State Revenue Sharing - Proceeds	5,682,014										5,682,014
335130 - State Revenue Sharing - Insurance Agents County Licenses	62,746										62,746
335140 - State Revenue Sharing - Mobile Home Licenses	182,820										182,820
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	165,804										165,804
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	13,194,014										13,194,014
335290 - State Revenue Sharing - Other Public Safety		41,307									41,307
335490 - State Revenue Sharing - Other Transportation	69,555	4,748,031									4,817,586
335500 - State Revenue Sharing - Economic Environment		540,103									540,103

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335700 - State Revenue Sharing - Culture/Recreation		5,203									5,203
335900 - State Revenue Sharing - Other	3,482										3,482
337200 - Local Government Unit Grant - Public Safety		5,555,000									5,555,000
337300 - Local Government Unit Grant - Physical Environment	109,524	71,282									180,806
337500 - Local Government Unit Grant - Economic Environment											0
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation											0
337900 - Local Government Unit Grants - Other		2,684									2,684
341100 - Service Charge - Recording Fees	1,190,601	177,987									1,368,588
341150 - Public Records Modernization Trust Fund		509,586									509,586
341160 - County Portion (\$2) of \$4 Additional Service Charge	531,342										531,342
341200 - Internal Service Fund Fees and Charges							24,176,259				24,176,259
341300 - Administrative Service Fees	160,000										160,000
341520 - Fees remitted to County from Sheriff	258,728										258,728
341800 - County Officer Commission and Fees	3,286,174										3,286,174
341900 - Other General Government Charges and Fees	2,342,687	759,115									3,101,802
342100 - Service Charge - Law Enforcement Services	3,207,291										3,207,291
342200 - Service Charge - Fire Protection		28,604									28,604
342300 - Service Charge - Housing for Prisoners	2,860										2,860
342400 - Service Charge - Emergency Management Service Fees/Charges	2,158	1,384,014									1,386,172
342500 - Service Charge - Protective Inspection Fees	5,450	86,600									92,050
342600 - Service Charge - Ambulance Fees		11,142,431									11,142,431
342900 - Service Charge - Other Public Safety Charges and Fees	638,198	863,004									1,501,202
343400 - Service Charge - Garbage/Solid Waste						16,006,730					16,006,730
343700 - Service Charge - Conservation and Resource Management	100,547										100,547
343900 - Service Charge - Other Physical Environment Charges	150										150
344900 - Service Charge - Other Transportation Charges	111,398	1,607,386									1,718,784
345900 - Service Charge - Other Economic Environment Charges	5,400										5,400
346300 - Service Charge - Clinic Fees											0
346400 - Service Charge - Animal Control and Shelter Fees	242,797										242,797
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries		11,612									11,612
347200 - Service Charge - Parks and Recreation		50,996									50,996
347500 - Service Charge - Special Recreation Facilities	206,150										206,150
348120 - County Court Criminal - Service Charges		65,802									65,802
348130 - County Court Criminal - Court Costs		92,100									92,100
348220 - Circuit Court Criminal - Service Charges		80,296									80,296
348310 - County Court Civil - Filing Fees		778,217									778,217
348320 - County Court Civil - Service Charges		111,575									111,575
348410 - Circuit Court Civil - Filing Fees		822,826									822,826
348420 - Circuit Court Civil - Service Charges		636,150									636,150
348480 - Circuit Court Civil - Fees and Service Charges		67,044									67,044
348520 - Traffic Court - Service Charges		457,926									457,926
348530 - Traffic Court - Court Costs		814,864									814,864
348620 - Juvenile Court - Service Charges		2,996									2,996
348710 - Probate Court - Filing Fees		222,985									222,985
348720 - Probate Court - Service Charges		29,390									29,390

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements	136,198										136,198
348922 - Legal Aid	68,099										68,099
348923 - Law Library											0
348924 - Juvenile Alternative Programs	68,099										68,099
348930 - State Court Facility Surcharge (\$30)	955,035										955,035
348932 - Domestic Violence Surcharge	34,519										34,519
348933 - Animal Control Surcharge											0
348990 - Other Court Collections Transferred to BOCC		323,663									323,663
349000 - Other Charges for Services	78,548	56,992									135,540
351100 - Judgments and Fines - As Decided by County Court Criminal	47,889	236,688									284,577
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	100	736,219									736,319
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court		1,180,680									1,180,680
351700 - Intergovernmental Radio Communication Program	257,537										257,537
351800 - 10% of Fines to Public Records Modernization Trust Fund		358,965									358,965
352000 - Fines - Library		50,658									50,658
353000 - Fines - Pollution Control Violation											0
354000 - Fines - Local Ordinance Violation	22,206	24,278									46,484
358200 - Sale of Contraband Property Seized by Law Enforcement		212,153									212,153
359000 - Other Judgments, Fines and Forfeits	866										866
361100 - Interest	72,327	144,393	9,822	58,889		20,349	270,869				576,649
362000 - Rents and Royalties	41,077	8,243									49,320
364000 - Disposition of Fixed Assets	33,033	272,869				23,653					329,555
365000 - Sale of Surplus Materials and Scrap		4,544									4,544
366000 - Contributions and Donations from Private Sources	8,985	23,452									32,437
367000 - Licenses		116,245									116,245
369900 - Other Miscellaneous Revenues	684,425	774,245				2,777,638	11,168				4,247,476
381000 - Inter-Fund Group Transfers In	5,850,707	5,922,773	6,903,077	9,584,877		300,000					28,561,434
Grand Total	111,127,357	114,220,271	9,936,400	9,643,766		19,128,370	24,458,296				288,514,460

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	575,764										575,764
511.30 - Legislative - Operating Expenses	18,500										18,500
512.10 - Executive - Personnel Services	655,352										655,352
512.30 - Executive - Operating Expenses	21,899										21,899
513.10 - Financial and Administrative - Personnel Services	13,004,894	244,494									13,249,388
513.30 - Financial and Administrative - Operating Expenses	4,552,502	383,127									4,935,629
513.60 - Financial and Administrative - Capital Outlay	251,123	122,788		3,924,258							4,298,169
513.80 - Financial and Administrative - Grants and Aids				866,758							866,758

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.10 - Legal Counsel - Personnel Services	612,958										612,958
514.30 - Legal Counsel - Operating Expenses	24,757										24,757
515.10 - Comprehensive Planning - Personnel Services	1,081,252										1,081,252
515.30 - Comprehensive Planning - Operating Expenses	320,942										320,942
515.60 - Comprehensive Planning - Capital Outlay											0
515.80 - Comprehensive Planning - Grants and Aids	49,084										49,084
516.10 - Non-Court Information Systems - Personnel Services	366,293										366,293
516.30 - Non-Court Information Systems - Operating Expenses	18,904										18,904
517.70 - Debt Service Payments - Debt Service	6,338		9,864,233								9,870,571
519.10 - Other General Government - Personnel Services	4,040,460						883,155				4,923,615
519.30 - Other General Government - Operating Expenses	3,937,562						17,334,387				21,271,949
519.60 - Other General Government - Capital Outlay	18,802										18,802
519.80 - Other General Government - Grants and Aids	1,359,934	103,634									1,463,568
521.10 - Law Enforcement - Personnel Services	27,930,820	271,870									28,202,690
521.30 - Law Enforcement - Operating Expenses	4,845,819	229,454					6,815,423				11,890,696
521.60 - Law Enforcement - Capital Outlay	68,500	261,712									330,212
521.80 - Law Enforcement - Grants and Aids		402,413									402,413
522.10 - Fire Control - Personnel Services		15,844,420									15,844,420
522.30 - Fire Control - Operating Expenses		2,864,750									2,864,750
522.60 - Fire Control - Capital Outlay		1,411,326									1,411,326
522.80 - Fire Control - Grants and Aids											0
523.10 - Detention/Corrections - Personnel Services	16,139,908	364,425									16,504,333
523.30 - Detention/Corrections - Operating Expenses	5,986,110	686,951									6,673,061
523.60 - Detention/Corrections - Capital Outlay											0
523.80 - Detention/Corrections - Grants and Aids	346,059	375,994									722,053
524.10 - Protective Inspections - Personnel Services	584,551	1,150,474									1,735,025
524.30 - Protective Inspections - Operating Expenses	62,138	251,697									313,835
524.60 - Protective Inspections - Capital Outlay		111,270									111,270
525.10 - Emergency and Disaster Relief - Personnel Services	87,280	389,330									476,610
525.30 - Emergency and Disaster Relief - Operating Expenses	161,237	705,699									866,936
525.60 - Emergency and Disaster Relief - Capital Outlay	4,187	15,352									19,539
525.80 - Emergency and Disaster Relief - Grants and Aids	5,000	59,911									64,911
526.10 - Ambulance and Rescue Services - Personnel Services		12,313,406									12,313,406
526.30 - Ambulance and Rescue Services - Operating Expenses		3,475,426									3,475,426
526.60 - Ambulance and Rescue Services - Capital Outlay		184,207									184,207
526.80 - Ambulance and Rescue Services - Grants and Aids		5,907,928									5,907,928
527.30 - Medical Examiners - Operating Expenses	774,261										774,261
529.10 - Other Public Safety - Personnel Services	192,478										192,478
529.30 - Other Public Safety - Operating Expenses	1,995,629										1,995,629
529.60 - Other Public Safety - Capital Outlay	1,400										1,400
533.30 - Water Utility Services - Operating Expenses	387										387
534.10 - Garbage/Solid Waste - Personnel Services						1,639,479					1,639,479
534.30 - Garbage/Solid Waste - Operating Expenses						12,196,986					12,196,986
534.80 - Garbage/Solid Waste - Grants and Aids											0
537.10 - Conservation/Resource Management - Personnel Services	780,867					280,927					1,061,794
537.30 - Conservation/Resource Management - Operating Expenses	401,693	7,679				291,667					701,039
537.60 - Conservation/Resource Management - Capital Outlay	7,069					1,148,532					1,155,601
537.80 - Conservation/Resource Management - Grants and Aids						446					446

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.10 - Flood Control/Stormwater Control - Personnel Services		379,397									379,397
538.30 - Flood Control/Stormwater Control - Operating Expenses		53,694									53,694
538.60 - Flood Control/Stormwater Control - Capital Outlay		506,948									506,948
538.80 - Flood Control/Stormwater Control - Grants and Aids											0
541.10 - Road/Street Facilities - Personnel Services		6,076,500									6,076,500
541.30 - Road/Street Facilities - Operating Expenses		6,027,971									6,027,971
541.60 - Road/Street Facilities - Capital Outlay		13,959,421		6,564,772							20,524,193
541.80 - Road/Street Facilities - Grants and Aids		798,411									798,411
549.10 - Other Transportation - Personnel Services		366,670									366,670
549.30 - Other Transportation - Operating Expenses		5,517,858									5,517,858
549.60 - Other Transportation - Capital Outlay		549,342									549,342
552.10 - Industry Development - Personnel Services	221,262	532,337									753,599
552.30 - Industry Development - Operating Expenses	381,378	733,347									1,114,725
552.70 - Industry Development - Debt Service											0
552.80 - Industry Development - Grants and Aids	879,525	463,388									1,342,913
553.10 - Veterans Services - Personnel Services	129,248										129,248
553.30 - Veterans Services - Operating Expenses	4,491										4,491
554.10 - Housing and Urban Development - Personnel Services		455,932									455,932
554.30 - Housing and Urban Development - Operating Expenses		107,948									107,948
554.60 - Housing and Urban Development - Capital Outlay		2,471									2,471
554.80 - Housing and Urban Development - Grants and Aids		4,437,924									4,437,924
562.10 - Health - Personnel Services	1,780,037										1,780,037
562.30 - Health - Operating Expenses	1,402,294	58,275									1,460,569
562.60 - Health - Capital Outlay		15,900									15,900
562.80 - Health - Grants and Aids		45,162									45,162
563.80 - Mental Health - Grants and Aids	873,987										873,987
564.10 - Public Assistance - Personnel Services		53,726									53,726
564.30 - Public Assistance - Operating Expenses	4,588,976	2,331									4,591,307
564.80 - Public Assistance - Grants and Aids	110,489										110,489
569.10 - Other Human Services - Personnel Services	631,606										631,606
569.30 - Other Human Services - Operating Expenses	63,179										63,179
569.80 - Other Human Services - Grants and Aids	147,011	204,584									351,595
571.10 - Libraries - Personnel Services		2,392,538									2,392,538
571.30 - Libraries - Operating Expenses		539,732									539,732
571.60 - Libraries - Capital Outlay		271,619									271,619
571.80 - Libraries - Grants and Aids		996,444									996,444
572.10 - Parks/Recreation - Personnel Services		1,374,688									1,374,688
572.30 - Parks/Recreation - Operating Expenses	14,985	1,981,439									1,996,424
572.60 - Parks/Recreation - Capital Outlay		990,536		581,902							1,572,438
572.80 - Parks/Recreation - Grants and Aids		400,000									400,000
573.30 - Cultural Services - Operating Expenses		1,741									1,741
574.10 - Special Events - Personnel Services	129,327										129,327
574.30 - Special Events - Operating Expenses	58,966										58,966
574.60 - Special Events - Capital Outlay											0
575.60 - Special Facilities - Capital Outlay		8,675									8,675
581.90 - Interfund Transfers Out - Other Uses	10,585,411	16,508,223	149,533			1,012,899	305,368				28,561,434
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		9,981									9,981

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
590.90 - Other Non-Operating Disbursements - Other Uses							2,854				2,854
601.10 - Court Administration - Personnel Services	45,742										45,742
601.30 - Court Administration - Operating Expenses	621										621
604.10 - Clerk of Court Administration - Personnel Services		636,738									636,738
604.30 - Clerk of Court Administration - Operating Expenses		79,984									79,984
604.60 - Clerk of Court Administration - Capital Outlay											0
608.10 - Jury Management - Personnel Services		177,127									177,127
608.30 - Jury Management - Operating Expenses		59,245									59,245
614.10 - Clerk of Court - Personnel Services		924,034									924,034
614.30 - Clerk of Court - Operating Expenses		29,694									29,694
634.10 - Clerk of Court - Personnel Services		828,207									828,207
634.30 - Clerk of Court - Operating Expenses		14,459									14,459
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services		298,611									298,611
654.30 - Clerk of Court - Operating Expenses		5,298									5,298
674.10 - Clerk of Court - Personnel Services		252,095									252,095
674.30 - Clerk of Court - Operating Expenses		4,424									4,424
685.30 - Guardian ad Litem - Operating Expenses	15,570										15,570
694.10 - Clerk of Court - Personnel Services		276,393									276,393
694.30 - Clerk of Court - Operating Expenses		4,058									4,058
711.10 - Courthouse Security - Personnel Services	1,911,051										1,911,051
711.30 - Courthouse Security - Operating Expenses	299,719										299,719
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services	190,256										190,256
712.30 - Courthouse Facilities - Operating Expenses	953,103										953,103
712.80 - Courthouse Facilities - Grants and Aids	87,840										87,840
713.10 - Information Systems - Personnel Services	368,140										368,140
713.30 - Information Systems - Operating Expenses	324,425										324,425
713.60 - Information Systems - Capital Outlay	112,100										112,100
713.80 - Information Systems - Grants and Aids	246,737										246,737
714.10 - Public Law Library - Personnel Services											0
714.30 - Public Law Library - Operating Expenses											0
714.60 - Public Law Library - Capital Outlay											0
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		353,245									353,245
716.30 - Clerk of Court Related Technology - Operating Expenses		43,366									43,366
716.60 - Clerk of Court Related Technology - Capital Outlay		2,838									2,838
719.10 - Other Operating Court Costs - Personnel Services		98,914									98,914
719.30 - Other Operating Court Costs - Operating Expenses		4,354									4,354
724.10 - Clerk of Court - Personnel Services		621,802									621,802
724.30 - Clerk of Court - Operating Expenses		17,921									17,921
744.10 - Clerk of Court - Personnel Services		512,552									512,552
744.30 - Clerk of Court - Operating Expenses		11,116									11,116
764.10 - Clerk of Court - Personnel Services		1,229,294									1,229,294
764.30 - Clerk of Court - Operating Expenses		25,160									25,160
Grand Total	117,965,259	121,475,819	10,013,766	11,937,690		16,570,936	25,341,187				303,304,657

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$239,041	\$236,565	\$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$241,269	\$242,281	\$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$236,279	\$236,876	\$0
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$19,440,562	\$21,027,579	\$0
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	\$16,640,974	\$15,952,447	\$0
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency				
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$3,046	\$3,098	\$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$5,918	\$5,555	\$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$11,900	\$11,405	\$0