

Unit Information

Unit Type: County

Year: 2020

Unit Name: Lake

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Gary J. Cooney

Title: Clerk of the Circuit Court and Comptroller

Phone: (352) 343-9808

Address:

315 W. Main Street
P.O. Box 7800
Tavares, FL 32778-7800

Contact Information

Name: Ms. Kristy Mullane

Title: Chief Financial Officer

Phone: (352) 343-9433

Email: kmullane@lakecountyclerk.org

Address:

315 W. Main Street
P.O. Box 7800
Tavares, FL 32778-7800

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 5/26/2021

Audit Received Date: 5/24/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$111,561,239

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/19/2021

Auditor Name: MSL CPAs & Advisors

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

Certification

Chief Financial Officer

Name: Gary J. Cooney

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Sean Park

Title: Chairman of the 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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	109,614,077	20,132,424	2,377,038								132,123,539
312100 - Local Option Taxes		2,759,285									2,759,285
312300 - County Ninth-Cent Voted Fuel Tax		1,574,563									1,574,563
312410 - First Local Option Fuel Tax		5,785,011									5,785,011
312600 - Discretionary Sales Surtaxes		17,076,037									17,076,037
315000 - Communications Service Tax (Chapter 202)	1,473,199										1,473,199
322000 - Building Permits		3,902,968									3,902,968
324110.02.09 - Impact Fees - Residential - Public Safety		532,298									532,298
324120.19.09 - Impact Fees - Commercial - Public Safety		96,371									96,371
324310.02.03 - Impact Fees - Residential - Transportation		4,892,801									4,892,801
324320.19.03 - Impact Fees - Commercial - Transportation		1,616,687									1,616,687
324610.02.01 - Impact Fees - Residential - Culture/Recreation		1,153,518									1,153,518
325100 - Special Assessments - Capital Improvement		35,144									35,144
325200 - Special Assessments - Charges for Public Services		21,588,814									21,588,814
329000 - Other Permits, Fees & Special Assessments	80,982	217,616									298,598
331100 - Federal Grant - General Government	6,778,359										6,778,359
331200 - Federal Grant - Public Safety	134,770	639,521									774,291
331490 - Federal Grant - Other Transportation		8,298,575									8,298,575
331500 - Federal Grant - Economic Environment	3,358,916	5,021,165									8,380,081
331610 - Federal Grant - Health or Hospitals		109,604									109,604
331650 - Federal Grant - Child Support Reimbursement	199,336										199,336
333000 - Federal Payments In Lieu Of Taxes	164,982	65,884									230,866
334200 - State Grant - Public Safety		2,754,675									2,754,675
334310 - State Grant - Water Supply System	139,504										139,504
334390 - State Grant - Other Physical Environment		8,166									8,166
334490 - State Grant - Other Transportation		6,683,414									6,683,414
334500 - State Grant - Economic Environment	167,071										167,071
334620 - State Grant - Public Welfare		34,497									34,497
334700 - State Grant - Culture/Recreation		272,057									272,057
334820 - Article V Clerk of Court Trust Fund		218,715									218,715
335120 - State Revenue Sharing - Proceeds	7,188,847										7,188,847
335130 - State Revenue Sharing - Insurance Agents County Licenses	84,393										84,393
335140 - State Revenue Sharing - Mobile Home Licenses	184,355										184,355
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	94,556										94,556
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	16,920,426										16,920,426
335190 - State Revenue Sharing - Other General Government		153,047	297,667								450,714
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		51,198									51,198
335490 - State Revenue Sharing - Other Transportation		5,024,359									5,024,359
335700 - State Revenue Sharing - Culture/Recreation		5,067									5,067
335900 - State Revenue Sharing - Other		236,343									236,343
337300 - Local Government Unit Grant - Physical Environment	63,225	257,688									320,913
337500 - Local Government Unit Grant - Economic Environment		3,470									3,470
341100 - Service Charge - Recording Fees	1,956,446	285,261									2,241,707
341150 - Public Records Modernization Trust Fund		865,603									865,603

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341160 - County Portion (\$2) of \$4 Additional Service Charge	903,549										903,549
341200 - Internal Service Fund Fees and Charges							32,258,526				32,258,526
341300 - Administrative Service Fees		1,325									1,325
341520 - Fees remitted to County from Sheriff	141,580										141,580
341800 - County Officer Commission and Fees	5,038,068										5,038,068
341900 - Other General Government Charges and Fees	1,930,479	1,358,259									3,288,738
342100 - Service Charge - Law Enforcement Services	5,753,960										5,753,960
342200 - Service Charge - Fire Protection		176,170									176,170
342300 - Service Charge - Housing for Prisoners	78,920										78,920
342400 - Service Charge - Emergency Management Service Fees/Charges	3,958	1,622,526									1,626,484
342500 - Service Charge - Protective Inspection Fees	150,356	139,480									289,836
342600 - Service Charge - Ambulance Fees		13,986,932									13,986,932
342900 - Service Charge - Other Public Safety Charges and Fees	232,704	434,843									667,547
343400 - Service Charge - Garbage/Solid Waste						14,964,989					14,964,989
343700 - Service Charge - Conservation and Resource Management	149,224										149,224
344900 - Service Charge - Other Transportation Charges		426,556									426,556
346400 - Service Charge - Animal Control and Shelter Fees	51,470										51,470
346900 - Service Charge - Other Human Services Charges	10,000										10,000
347100 - Service Charge - Libraries		10,425									10,425
347200 - Service Charge - Parks and Recreation		71,305									71,305
347500 - Service Charge - Special Recreation Facilities	121,449										121,449
348120 - County Court Criminal - Service Charges		61,415									61,415
348130 - County Court Criminal - Court Costs		128,380									128,380
348220 - Circuit Court Criminal - Service Charges		56,115									56,115
348310 - County Court Civil - Filing Fees		1,174,082									1,174,082
348320 - County Court Civil - Service Charges		63,100									63,100
348410 - Circuit Court Civil - Filing Fees		770,008									770,008
348420 - Circuit Court Civil - Service Charges		161,604									161,604
348480 - Circuit Court Civil - Fees and Service Charges		90,874									90,874
348520 - Traffic Court - Service Charges		286,313									286,313
348530 - Traffic Court - Court Costs		625,576									625,576
348620 - Juvenile Court - Service Charges		520									520
348710 - Probate Court - Filing Fees		282,830									282,830
348720 - Probate Court - Service Charges		34,023									34,023
348921 - Court Innovations/Local Requirements	103,725										103,725
348922 - Legal Aid	51,862										51,862
348924 - Juvenile Alternative Programs	51,862										51,862
348930 - State Court Facility Surcharge (\$30)	659,473										659,473
348932 - Domestic Violence Surcharge	22,273										22,273
348990 - Other Court Collections Transferred to BOCC		229,220									229,220
349000 - Other Charges for Services	472,354	105,340									577,694
351100 - Judgments and Fines - As Decided by County Court Criminal	150,196	241,530									391,726
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		553,654									553,654
351500 - Judgments and Fines - As Decided by Traffic Court		935,375									935,375
351700 - Intergovernmental Radio Communication Program	214,227										214,227
352000 - Fines - Library		16,893									16,893
354000 - Fines - Local Ordinance Violation	113,221	184,366									297,587

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
358200 - Sale of Contraband Property Seized by Law Enforcement		95,945									95,945
359000 - Other Judgments, Fines and Forfeits	836										836
361100 - Interest	457,462	701,550	47,092	316,557		88,740	173,745				1,785,146
362000 - Rents and Royalties	70,365	150,210									220,575
364000 - Disposition of Fixed Assets	413,735	895,334				73,617	-1,955				1,380,731
365000 - Sale of Surplus Materials and Scrap		1,005									1,005
366000 - Contributions and Donations from Private Sources		2,396									2,396
369900 - Other Miscellaneous Revenues	510,486	2,136,241	532,721			79,207	43,683				3,302,338
381000 - Inter-Fund Group Transfers In	6,840,853	14,857,460	6,942,069	13,965,440		3,033,861	545,035				46,184,718
384000 - Debt Proceeds				10,000,000							10,000,000
385000 - Proceeds from Refunding Bonds			18,045,000								18,045,000
389700 - Proprietary - Capital Contributions from Other Public Source						669,935	24,971				694,906
Grand Total	173,302,091	155,421,026	28,241,587	24,281,997		18,910,349	33,044,005				433,201,055

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	687,066										687,066
511.30 - Legislative - Operating Expenses	10,455										10,455
512.10 - Executive - Personnel Services	1,173,834										1,173,834
512.30 - Executive - Operating Expenses	19,895										19,895
513.10 - Financial and Administrative - Personnel Services	16,492,769										16,492,769
513.30 - Financial and Administrative - Operating Expenses	5,329,567	41,849									5,371,416
513.60 - Financial and Administrative - Capital Outlay	316,283			13,891,788							14,208,071
514.10 - Legal Counsel - Personnel Services	772,780										772,780
514.30 - Legal Counsel - Operating Expenses	22,703										22,703
515.10 - Comprehensive Planning - Personnel Services	1,030,689										1,030,689
515.30 - Comprehensive Planning - Operating Expenses	96,095										96,095
515.80 - Comprehensive Planning - Grants and Aids	71,635										71,635
516.10 - Non-Court Information Systems - Personnel Services	580,590										580,590
516.30 - Non-Court Information Systems - Operating Expenses	486,157										486,157
517.70 - Debt Service Payments - Debt Service			8,515,468	23,244							8,538,712
519.10 - Other General Government - Personnel Services	6,855,294						967,247				7,822,541
519.30 - Other General Government - Operating Expenses	6,508,931						24,623,103				31,132,034
519.60 - Other General Government - Capital Outlay	659,504										659,504
519.80 - Other General Government - Grants and Aids	3,846,782	343,843									4,190,625
521.10 - Law Enforcement - Personnel Services	40,287,857										40,287,857
521.30 - Law Enforcement - Operating Expenses	7,301,244	120,767					10,019,339				17,441,350
521.60 - Law Enforcement - Capital Outlay	928,790	329,476									1,258,266
521.80 - Law Enforcement - Grants and Aids		229,623									229,623
522.10 - Fire Control - Personnel Services		21,770,359									21,770,359
522.30 - Fire Control - Operating Expenses		4,268,786									4,268,786
522.60 - Fire Control - Capital Outlay		1,649,444		1,837,615							3,487,059

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
523.10 - Detention/Corrections - Personnel Services	21,552,421	161,406									21,713,827
523.30 - Detention/Corrections - Operating Expenses	8,322,035	87,627									8,409,662
523.60 - Detention/Corrections - Capital Outlay	44,049										44,049
523.80 - Detention/Corrections - Grants and Aids	625,190	109,604									734,794
524.10 - Protective Inspections - Personnel Services	638,134	2,970,868									3,609,002
524.30 - Protective Inspections - Operating Expenses	120,562	416,894									537,456
524.60 - Protective Inspections - Capital Outlay		51,722									51,722
525.10 - Emergency and Disaster Relief - Personnel Services	297,944	572,058									870,002
525.30 - Emergency and Disaster Relief - Operating Expenses	2,769,967	850,035									3,620,002
525.60 - Emergency and Disaster Relief - Capital Outlay	128,945	571,649									700,594
525.80 - Emergency and Disaster Relief - Grants and Aids	6,116,294										6,116,294
526.10 - Ambulance and Rescue Services - Personnel Services		13,547,766									13,547,766
526.30 - Ambulance and Rescue Services - Operating Expenses		4,139,738									4,139,738
526.60 - Ambulance and Rescue Services - Capital Outlay		750,448									750,448
526.80 - Ambulance and Rescue Services - Grants and Aids		959,105									959,105
527.30 - Medical Examiners - Operating Expenses	883,903										883,903
529.10 - Other Public Safety - Personnel Services	34,631										34,631
529.30 - Other Public Safety - Operating Expenses	326										326
529.60 - Other Public Safety - Capital Outlay				1,538,599							1,538,599
534.10 - Garbage/Solid Waste - Personnel Services						1,607,655					1,607,655
534.30 - Garbage/Solid Waste - Operating Expenses						14,821,866					14,821,866
537.10 - Conservation/Resource Management - Personnel Services	815,834	3,200				259,835					1,078,869
537.30 - Conservation/Resource Management - Operating Expenses	365,144	30,055				289,556					684,755
537.60 - Conservation/Resource Management - Capital Outlay	1,580					-806,822					-805,242
538.10 - Flood Control/Stormwater Control - Personnel Services		345,524									345,524
538.30 - Flood Control/Stormwater Control - Operating Expenses		124,458									124,458
538.60 - Flood Control/Stormwater Control - Capital Outlay		250,801									250,801
541.10 - Road/Street Facilities - Personnel Services		6,799,133									6,799,133
541.30 - Road/Street Facilities - Operating Expenses		6,348,301									6,348,301
541.60 - Road/Street Facilities - Capital Outlay		12,983,212		5,799,325							18,782,537
541.80 - Road/Street Facilities - Grants and Aids		787,282									787,282
549.10 - Other Transportation - Personnel Services		337,255									337,255
549.30 - Other Transportation - Operating Expenses		6,458,361									6,458,361
549.60 - Other Transportation - Capital Outlay		1,613,438									1,613,438
552.10 - Industry Development - Personnel Services	473,618	543,461									1,017,079
552.30 - Industry Development - Operating Expenses	192,815	1,767,303									1,960,118
552.60 - Industry Development - Capital Outlay	2,234	13,275									15,509
552.80 - Industry Development - Grants and Aids	250,340	390,755									641,095
553.10 - Veterans Services - Personnel Services	136,893										136,893
553.30 - Veterans Services - Operating Expenses	10,597										10,597
554.10 - Housing and Urban Development - Personnel Services		500,300									500,300
554.30 - Housing and Urban Development - Operating Expenses		240,861									240,861
554.80 - Housing and Urban Development - Grants and Aids		6,880,867									6,880,867
559.30 - Other Economic Development - Operating Expenses		-49									-49
559.80 - Other Economic Development - Grants and Aids		2,500									2,500
562.10 - Health - Personnel Services	1,758,455										1,758,455
562.30 - Health - Operating Expenses	1,240,836	49,993									1,290,829
562.60 - Health - Capital Outlay	2,100										2,100

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.70 - Health - Debt Service	112,700										112,700
562.80 - Health - Grants and Aids	53,944										53,944
563.80 - Mental Health - Grants and Aids	1,223,987										1,223,987
564.10 - Public Assistance - Personnel Services		63,120									63,120
564.30 - Public Assistance - Operating Expenses	4,865,142	1,846									4,866,988
564.80 - Public Assistance - Grants and Aids	239,475	13,813									253,288
569.10 - Other Human Services - Personnel Services	368,097										368,097
569.30 - Other Human Services - Operating Expenses	60,972										60,972
569.80 - Other Human Services - Grants and Aids	152,881	149,564									302,445
571.10 - Libraries - Personnel Services		2,316,388									2,316,388
571.30 - Libraries - Operating Expenses		730,701									730,701
571.60 - Libraries - Capital Outlay		337,617									337,617
571.80 - Libraries - Grants and Aids		1,456,729									1,456,729
572.10 - Parks/Recreation - Personnel Services		1,814,839									1,814,839
572.30 - Parks/Recreation - Operating Expenses	11,465	3,774,340									3,785,805
572.60 - Parks/Recreation - Capital Outlay		375,530		3,567,135							3,942,665
574.10 - Special Events - Personnel Services	150,908										150,908
574.30 - Special Events - Operating Expenses	49,007										49,007
575.60 - Special Facilities - Capital Outlay		3,185									3,185
581.90 - Interfund Transfers Out - Other Uses	16,078,308	28,598,343	73,260			1,023,677	411,130				46,184,718
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service			19,769,371								19,769,371
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		396,236									396,236
601.10 - Court Administration - Personnel Services	53,268										53,268
601.30 - Court Administration - Operating Expenses	653										653
604.10 - Clerk of Court Administration - Personnel Services		704,031									704,031
604.30 - Clerk of Court Administration - Operating Expenses		334,645									334,645
604.60 - Clerk of Court Administration - Capital Outlay		1,389									1,389
608.10 - Jury Management - Personnel Services		161,073									161,073
608.30 - Jury Management - Operating Expenses		28,295									28,295
614.10 - Clerk of Court - Personnel Services		841,696									841,696
614.30 - Clerk of Court - Operating Expenses		23,466									23,466
634.10 - Clerk of Court - Personnel Services		584,504									584,504
634.30 - Clerk of Court - Operating Expenses		7,169									7,169
654.10 - Clerk of Court - Personnel Services		356,424									356,424
654.30 - Clerk of Court - Operating Expenses		4,128									4,128
674.10 - Clerk of Court - Personnel Services		212,833									212,833
674.30 - Clerk of Court - Operating Expenses		1,404									1,404
685.30 - Guardian ad Litem - Operating Expenses	14,661										14,661
694.10 - Clerk of Court - Personnel Services		261,477									261,477
694.30 - Clerk of Court - Operating Expenses		2,895									2,895
694.60 - Clerk of Court - Capital Outlay		5,067									5,067
712.10 - Courthouse Facilities - Personnel Services	391,142										391,142
712.30 - Courthouse Facilities - Operating Expenses	1,383,571										1,383,571
712.80 - Courthouse Facilities - Grants and Aids	234,788										234,788
713.10 - Information Systems - Personnel Services	196,480										196,480
713.30 - Information Systems - Operating Expenses	478,905										478,905
713.60 - Information Systems - Capital Outlay	220,533										220,533
713.80 - Information Systems - Grants and Aids	615,627										615,627

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		685,585									685,585
716.30 - Clerk of Court Related Technology - Operating Expenses		18,702									18,702
719.10 - Other Operating Court Costs - Personnel Services		36,908									36,908
719.30 - Other Operating Court Costs - Operating Expenses		3,335									3,335
724.10 - Clerk of Court - Personnel Services		503,048									503,048
724.30 - Clerk of Court - Operating Expenses		18,525									18,525
744.10 - Clerk of Court - Personnel Services		391,265									391,265
744.30 - Clerk of Court - Operating Expenses		3,604									3,604
764.10 - Clerk of Court - Personnel Services		956,740									956,740
764.30 - Clerk of Court - Operating Expenses		14,557									14,557
Grand Total	167,335,351	146,608,369	28,358,099	26,657,706		17,195,767	36,020,819				422,176,111

Data Element Worksheet Report for FYE: 2020, Lake

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$258,138	\$261,756	\$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$273,487	\$276,914	\$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$308,312	\$309,336	\$0
Special District - Lake County Law Library				
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$30,041,650	\$29,175,997	\$0
Other Entity - Lake Emergency Medical Services Inc.	Not a Component Unit			
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$57,597	\$2,451	\$0
Special District - North Lake County Ambulance Taxing District				
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$3,539	\$3,267	\$0
Other Entity - Sylvan Shores Street Lighting	Blended in Primary Report	\$20,687	\$20,310	\$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$6,203	\$5,901	\$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$11,124	\$10,868	\$0

