

Unit Information

Unit Type: County

Year: 2019

Unit Name: Lake

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Gary J. Cooney

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 343-9808

Address:

Post Office Box 7800
Tavares, FL 32778-7800

Contact Information

Name: Mrs. Kristy Mullane

Title: Chief Financial Officer

Phone: (352) 343-9433

Email: kmullane@lakecountyclerk.org

Address:

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

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 5/12/2020

Audit Received Date: 5/12/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$110,119,536

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/23/2020

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: Leslie Campione

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	101,955,250	18,734,039	2,637,858								123,327,147
312100 - Local Option Taxes		3,366,337									3,366,337
312300 - County Ninth-Cent Voted Fuel Tax		1,666,744									1,666,744
312410 - First Local Option Fuel Tax		6,151,775									6,151,775
312600 - Discretionary Sales Surtaxes		16,765,845									16,765,845
315000 - Communications Service Tax (Chapter 202)	1,483,132										1,483,132
322000 - Building Permits		3,857,730									3,857,730
324110 - Impact Fees - Residential - Public Safety		513,814									513,814
324120 - Impact Fees - Commercial - Public Safety		184,797									184,797
324310 - Impact Fees - Residential - Transportation		4,077,827									4,077,827
324320 - Impact Fees - Commercial - Transportation		978,114									978,114
324610 - Impact Fees - Residential - Culture/Recreation		816,209									816,209
325100 - Special Assessments - Capital Improvement		48,881									48,881
325200 - Special Assessments - Charges for Public Services		20,005,270									20,005,270
329000 - Other Permits, Fees & Special Assessments	511,639	216,202									727,841
331100 - Federal Grant - General Government	175,499										175,499
331200 - Federal Grant - Public Safety		248,240									248,240
331490 - Federal Grant - Other Transportation		5,688,417									5,688,417
331500 - Federal Grant - Economic Environment	5,278,079	5,246,781									10,524,860
331610 - Federal Grant - Health or Hospitals		119,144									119,144
331650 - Federal Grant - Child Support Reimbursement	359,574										359,574
333000 - Federal Payments In Lieu Of Taxes	151,086	68,779									219,865
334200 - State Grant - Public Safety		231,440									231,440
334310 - State Grant - Water Supply System	132,058										132,058
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		10,692									10,692
334490 - State Grant - Other Transportation		7,527,202									7,527,202
334500 - State Grant - Economic Environment	539,579	30,000									569,579
334620 - State Grant - Public Welfare		34,481									34,481
334700 - State Grant - Culture/Recreation		248,315									248,315
334820 - Article V Clerk of Court Trust Fund											0
335120 - State Revenue Sharing - Proceeds	7,588,967										7,588,967
335130 - State Revenue Sharing - Insurance Agents County Licenses	67,761										67,761
335140 - State Revenue Sharing - Mobile Home Licenses	180,696										180,696
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	114,788										114,788
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	16,970,639										16,970,639
335190 - State Revenue Sharing - Other General Government		150,044	297,667								447,711
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		38,440									38,440
335490 - State Revenue Sharing - Other Transportation		5,546,081									5,546,081
335500 - State Revenue Sharing - Economic Environment		544,551									544,551
335700 - State Revenue Sharing - Culture/Recreation		4,941									4,941
335900 - State Revenue Sharing - Other		224,270									224,270
337200 - Local Government Unit Grant - Public Safety											0
337300 - Local Government Unit Grant - Physical Environment	57,146										57,146

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337400 - Local Government Unit Grant - Transportation											0
337500 - Local Government Unit Grant - Economic Environment		3,149									3,149
341100 - Service Charge - Recording Fees	1,576,986	233,036									1,810,022
341150 - Public Records Modernization Trust Fund		689,860									689,860
341160 - County Portion (\$2) of \$4 Additional Service Charge	716,548										716,548
341200 - Internal Service Fund Fees and Charges							32,386,218				32,386,218
341300 - Administrative Service Fees		913									913
341520 - Fees remitted to County from Sheriff	200,273										200,273
341800 - County Officer Commission and Fees	4,889,973										4,889,973
341900 - Other General Government Charges and Fees	2,227,798	1,039,150									3,266,948
342100 - Service Charge - Law Enforcement Services	4,851,932										4,851,932
342200 - Service Charge - Fire Protection		218,527									218,527
342300 - Service Charge - Housing for Prisoners	93,411										93,411
342400 - Service Charge - Emergency Management Service Fees/Charges	4,431	1,552,117									1,556,548
342500 - Service Charge - Protective Inspection Fees	137,077	132,242									269,319
342600 - Service Charge - Ambulance Fees		14,658,295									14,658,295
342900 - Service Charge - Other Public Safety Charges and Fees	235,742	378,204									613,946
343400 - Service Charge - Garbage/Solid Waste						14,721,884					14,721,884
343700 - Service Charge - Conservation and Resource Management	128,363										128,363
344900 - Service Charge - Other Transportation Charges		600,441									600,441
346400 - Service Charge - Animal Control and Shelter Fees	86,127										86,127
346900 - Service Charge - Other Human Services Charges	95,000										95,000
347100 - Service Charge - Libraries		14,126									14,126
347200 - Service Charge - Parks and Recreation		117,088									117,088
347500 - Service Charge - Special Recreation Facilities	176,817										176,817
348120 - County Court Criminal - Service Charges		76,105									76,105
348130 - County Court Criminal - Court Costs		147,986									147,986
348220 - Circuit Court Criminal - Service Charges		61,083									61,083
348310 - County Court Civil - Filing Fees		1,344,220									1,344,220
348320 - County Court Civil - Service Charges		91,266									91,266
348410 - Circuit Court Civil - Filing Fees		880,531									880,531
348420 - Circuit Court Civil - Service Charges		231,341									231,341
348480 - Circuit Court Civil - Fees and Service Charges		81,560									81,560
348520 - Traffic Court - Service Charges		397,300									397,300
348530 - Traffic Court - Court Costs		761,753									761,753
348620 - Juvenile Court - Service Charges		363									363
348710 - Probate Court - Filing Fees		275,926									275,926
348720 - Probate Court - Service Charges		31,790									31,790
348921 - Court Innovations/Local Requirements	108,898										108,898
348922 - Legal Aid	54,449										54,449
348924 - Juvenile Alternative Programs	54,449										54,449
348930 - State Court Facility Surcharge (\$30)	799,264										799,264
348932 - Domestic Violence Surcharge	20,624										20,624
348990 - Other Court Collections Transferred to BOCC		261,185									261,185
349000 - Other Charges for Services	460,758	83,396									544,154
351100 - Judgments and Fines - As Decided by County Court Criminal	67,003	284,805									351,808
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		590,558									590,558

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		1,089,866									1,089,866
351700 - Intergovernmental Radio Communication Program	257,619										257,619
351800 - 10% of Fines to Public Records Modernization Trust Fund											0
352000 - Fines - Library		29,955									29,955
354000 - Fines - Local Ordinance Violation	144,327	103,496									247,823
358200 - Sale of Contraband Property Seized by Law Enforcement		233,913									233,913
359000 - Other Judgments, Fines and Forfeits	161										161
361100 - Interest	574,799	1,107,811	78,675	416,924		133,003	288,698				2,599,910
362000 - Rents and Royalties	68,941	24,013									92,954
364000 - Disposition of Fixed Assets	928,291	344,483				-2,425	5,808				1,276,157
365000 - Sale of Surplus Materials and Scrap		1,538									1,538
366000 - Contributions and Donations from Private Sources		36,995									36,995
369900 - Other Miscellaneous Revenues	1,571,197	952,801	551,247	30,401		82,192	50,587				3,238,425
381000 - Inter-Fund Group Transfers In	6,419,795	14,848,432	5,743,543	14,876,405		3,496,626	372,114				45,756,915
389700 - Proprietary - Capital Contributions from Other Public Source						2,900					2,900
Grand Total	162,516,946	147,357,021	9,308,990	15,323,730		18,434,180	33,103,425				386,044,292

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	670,039										670,039
511.30 - Legislative - Operating Expenses	17,964										17,964
512.10 - Executive - Personnel Services	1,030,887										1,030,887
512.30 - Executive - Operating Expenses	24,377										24,377
513.10 - Financial and Administrative - Personnel Services	15,462,491										15,462,491
513.30 - Financial and Administrative - Operating Expenses	5,093,172	2,750									5,095,922
513.60 - Financial and Administrative - Capital Outlay	236,339			2,473,645							2,709,984
513.80 - Financial and Administrative - Grants and Aids											0
514.10 - Legal Counsel - Personnel Services	691,218										691,218
514.30 - Legal Counsel - Operating Expenses	22,865										22,865
514.60 - Legal Counsel - Capital Outlay	1,097										1,097
515.10 - Comprehensive Planning - Personnel Services	954,469										954,469
515.30 - Comprehensive Planning - Operating Expenses	135,584										135,584
515.60 - Comprehensive Planning - Capital Outlay	1,598										1,598
515.80 - Comprehensive Planning - Grants and Aids	69,297										69,297
516.10 - Non-Court Information Systems - Personnel Services	524,052										524,052
516.30 - Non-Court Information Systems - Operating Expenses	166,462										166,462
516.60 - Non-Court Information Systems - Capital Outlay	114,297										114,297
517.70 - Debt Service Payments - Debt Service			9,033,589								9,033,589
519.10 - Other General Government - Personnel Services	6,177,798						934,902				7,112,700
519.30 - Other General Government - Operating Expenses	6,796,500						19,366,805				26,163,305
519.60 - Other General Government - Capital Outlay	1,207,460										1,207,460

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.80 - Other General Government - Grants and Aids	3,158,105	277,890									3,435,995
521.10 - Law Enforcement - Personnel Services	37,328,907	46,233									37,375,140
521.30 - Law Enforcement - Operating Expenses	6,316,498	139,945					8,934,187				15,390,630
521.60 - Law Enforcement - Capital Outlay	839,073	40,159									879,232
521.80 - Law Enforcement - Grants and Aids		301,070									301,070
522.10 - Fire Control - Personnel Services		20,253,966									20,253,966
522.30 - Fire Control - Operating Expenses		3,930,576									3,930,576
522.60 - Fire Control - Capital Outlay		987,991		1,307,077							2,295,068
523.10 - Detention/Corrections - Personnel Services	20,059,466	255,645									20,315,111
523.30 - Detention/Corrections - Operating Expenses	8,119,186	140,118									8,259,304
523.60 - Detention/Corrections - Capital Outlay	33,512										33,512
523.80 - Detention/Corrections - Grants and Aids	581,116	119,144									700,260
524.10 - Protective Inspections - Personnel Services	613,171	2,731,323									3,344,494
524.30 - Protective Inspections - Operating Expenses	115,834	322,551									438,385
524.60 - Protective Inspections - Capital Outlay		123,552									123,552
525.10 - Emergency and Disaster Relief - Personnel Services	627,281	536,374									1,163,655
525.30 - Emergency and Disaster Relief - Operating Expenses	2,192,259	679,002									2,871,261
525.60 - Emergency and Disaster Relief - Capital Outlay	32,232	152,319		12,165,676							12,350,227
525.80 - Emergency and Disaster Relief - Grants and Aids	25,000	47,479									72,479
526.10 - Ambulance and Rescue Services - Personnel Services		13,892,333									13,892,333
526.30 - Ambulance and Rescue Services - Operating Expenses		4,395,830									4,395,830
526.60 - Ambulance and Rescue Services - Capital Outlay		700,111									700,111
526.80 - Ambulance and Rescue Services - Grants and Aids		870,377									870,377
527.30 - Medical Examiners - Operating Expenses	855,219										855,219
529.10 - Other Public Safety - Personnel Services	31,962										31,962
529.30 - Other Public Safety - Operating Expenses	321										321
529.60 - Other Public Safety - Capital Outlay				1,431,430							1,431,430
534.10 - Garbage/Solid Waste - Personnel Services						1,252,949					1,252,949
534.30 - Garbage/Solid Waste - Operating Expenses						13,986,290					13,986,290
537.10 - Conservation/Resource Management - Personnel Services	801,211	2,717				221,417					1,025,345
537.30 - Conservation/Resource Management - Operating Expenses	360,813	9,374				387,379					757,566
537.60 - Conservation/Resource Management - Capital Outlay		3,442				144,045					147,487
538.10 - Flood Control/Stormwater Control - Personnel Services		413,629									413,629
538.30 - Flood Control/Stormwater Control - Operating Expenses		91,276									91,276
538.60 - Flood Control/Stormwater Control - Capital Outlay		327,680									327,680
541.10 - Road/Street Facilities - Personnel Services		6,904,732									6,904,732
541.30 - Road/Street Facilities - Operating Expenses		5,933,392									5,933,392
541.60 - Road/Street Facilities - Capital Outlay		12,097,262		3,282,810							15,380,072
541.80 - Road/Street Facilities - Grants and Aids		913,184									913,184
549.10 - Other Transportation - Personnel Services		336,610									336,610
549.30 - Other Transportation - Operating Expenses		7,144,506									7,144,506
549.60 - Other Transportation - Capital Outlay		886,607									886,607
549.80 - Other Transportation - Grants and Aids		17,092									17,092
552.10 - Industry Development - Personnel Services	458,086	559,338									1,017,424
552.30 - Industry Development - Operating Expenses	184,333	1,680,203									1,864,536
552.60 - Industry Development - Capital Outlay		1,419,475									1,419,475
552.80 - Industry Development - Grants and Aids	215,000	496,120									711,120
553.10 - Veterans Services - Personnel Services	160,402										160,402

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.30 - Veterans Services - Operating Expenses	19,277										19,277
554.10 - Housing and Urban Development - Personnel Services		464,223									464,223
554.30 - Housing and Urban Development - Operating Expenses		214,760									214,760
554.60 - Housing and Urban Development - Capital Outlay		288,537									288,537
554.80 - Housing and Urban Development - Grants and Aids		5,420,320									5,420,320
559.30 - Other Economic Development - Operating Expenses		30,135									30,135
562.10 - Health - Personnel Services	1,794,430										1,794,430
562.30 - Health - Operating Expenses	1,348,334	35,443									1,383,777
562.60 - Health - Capital Outlay		35,185									35,185
562.70 - Health - Debt Service	112,700										112,700
562.80 - Health - Grants and Aids	40,751										40,751
563.80 - Mental Health - Grants and Aids	1,073,987										1,073,987
564.10 - Public Assistance - Personnel Services		69,409									69,409
564.30 - Public Assistance - Operating Expenses	4,652,957	1,432									4,654,389
564.80 - Public Assistance - Grants and Aids	239,475										239,475
569.10 - Other Human Services - Personnel Services	591,785										591,785
569.30 - Other Human Services - Operating Expenses	63,110										63,110
569.60 - Other Human Services - Capital Outlay											0
569.80 - Other Human Services - Grants and Aids	175,761	139,556									315,317
571.10 - Libraries - Personnel Services		2,355,465									2,355,465
571.30 - Libraries - Operating Expenses		779,887									779,887
571.60 - Libraries - Capital Outlay		277,198									277,198
571.80 - Libraries - Grants and Aids		1,265,143									1,265,143
572.10 - Parks/Recreation - Personnel Services		1,736,171									1,736,171
572.30 - Parks/Recreation - Operating Expenses	9,761	3,036,926									3,046,687
572.60 - Parks/Recreation - Capital Outlay		332,614		2,280,757							2,613,371
573.30 - Cultural Services - Operating Expenses											0
574.10 - Special Events - Personnel Services	151,239										151,239
574.30 - Special Events - Operating Expenses	49,956										49,956
575.30 - Special Facilities - Operating Expenses		31,020									31,020
575.60 - Special Facilities - Capital Outlay		126,048									126,048
581.90 - Interfund Transfers Out - Other Uses	16,656,321	27,618,962	92,898			1,007,736	380,998				45,756,915
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		1,050,748									1,050,748
601.10 - Court Administration - Personnel Services	51,258										51,258
601.30 - Court Administration - Operating Expenses	643										643
604.10 - Clerk of Court Administration - Personnel Services		644,783									644,783
604.30 - Clerk of Court Administration - Operating Expenses		446,385									446,385
604.60 - Clerk of Court Administration - Capital Outlay											0
608.10 - Jury Management - Personnel Services		154,276									154,276
608.30 - Jury Management - Operating Expenses		66,117									66,117
614.10 - Clerk of Court - Personnel Services		806,658									806,658
614.30 - Clerk of Court - Operating Expenses		36,268									36,268
614.60 - Clerk of Court - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services		531,608									531,608
634.30 - Clerk of Court - Operating Expenses		11,226									11,226
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services		313,754									313,754
654.30 - Clerk of Court - Operating Expenses		5,303									5,303

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court - Personnel Services			210,394									210,394
674.30 - Clerk of Court - Operating Expenses			4,008									4,008
685.30 - Guardian ad Litem - Operating Expenses		15,004										15,004
694.10 - Clerk of Court - Personnel Services			258,710									258,710
694.30 - Clerk of Court - Operating Expenses			3,413									3,413
712.10 - Courthouse Facilities - Personnel Services		270,345										270,345
712.30 - Courthouse Facilities - Operating Expenses		1,351,822										1,351,822
712.80 - Courthouse Facilities - Grants and Aids		202,118										202,118
713.10 - Information Systems - Personnel Services		217,757										217,757
713.30 - Information Systems - Operating Expenses		432,204										432,204
713.60 - Information Systems - Capital Outlay		90,229										90,229
713.80 - Information Systems - Grants and Aids		598,175										598,175
715.80 - Legal Aid - Grants and Aids		115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services			610,622									610,622
716.30 - Clerk of Court Related Technology - Operating Expenses			15,361									15,361
716.60 - Clerk of Court Related Technology - Capital Outlay												0
719.10 - Other Operating Court Costs - Personnel Services			57,549									57,549
719.30 - Other Operating Court Costs - Operating Expenses			4,380									4,380
724.10 - Clerk of Court - Personnel Services			544,082									544,082
724.30 - Clerk of Court - Operating Expenses			21,314									21,314
724.60 - Clerk of Court - Capital Outlay												0
744.10 - Clerk of Court - Personnel Services			315,738									315,738
744.30 - Clerk of Court - Operating Expenses			5,988									5,988
744.60 - Clerk of Court - Capital Outlay												0
764.10 - Clerk of Court - Personnel Services			991,023									991,023
764.30 - Clerk of Court - Operating Expenses			18,414									18,414
	Grand Total	152,831,422	141,569,933	9,126,487	22,941,395		16,999,816	29,616,892				373,085,945

Data Element Worksheet Report for FYE: 2019, Lake

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$291,975	\$281,737	\$0
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$282,079	\$273,378	\$0
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$294,958	\$285,622	\$0
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$26,861,158	\$26,087,360	\$0
Other Entity - Lake Emergency Medical Services Inc.	Not a Component Unit			
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$69,210	\$30,135	\$0
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$2,887	\$3,567	\$0
Other Entity - Sylvan Shores Street Lighting	Blended in Primary Report	\$19,721	\$19,489	\$0
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$5,284	\$6,151	\$0
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$10,857	\$11,309	\$0