

Unit Information

Unit Type: County

Year: 2018

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 Box7800
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: Certified

AFR Received Date: 6/19/2019

Audit Received Date: 6/19/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$117,090,826

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/15/2019

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S Orange Ave Ste 600 Orlando FL 32801

Certification

Chief Financial Officer

Name: Gary J. Cooney

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Timothy I. Sullivan

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	92,795,695	17,163,800	2,763,592								112,723,087
312100 - Local Option Taxes		3,447,190									3,447,190
312300 - County Ninth-Cent Voted Fuel Tax		1,647,724									1,647,724
312410 - First Local Option Fuel Tax		6,078,726									6,078,726
312600 - Discretionary Sales Surtaxes		16,165,171									16,165,171
315000 - Communications Service Tax (Chapter 202)	1,453,901										1,453,901
322000 - Building Permits		3,120,753									3,120,753
324110 - Impact Fees - Residential - Public Safety		392,274									392,274
324120 - Impact Fees - Commercial - Public Safety		141,240									141,240
324310 - Impact Fees - Residential - Transportation		4,002,778									4,002,778
324320 - Impact Fees - Commercial - Transportation		616,465									616,465
324610 - Impact Fees - Residential - Culture/Recreation		755,477									755,477
325100 - Special Assessments - Capital Improvement		62,827									62,827
325200 - Special Assessments - Charges for Public Services		17,759,913									17,759,913
329000 - Other Permits, Fees & Special Assessments	572,503	235,893									808,396
331100 - Federal Grant - General Government	180,349										180,349
331200 - Federal Grant - Public Safety	3,319	1,047,048									1,050,367
331490 - Federal Grant - Other Transportation		6,713,496									6,713,496
331500 - Federal Grant - Economic Environment	45,643	5,389,891									5,435,534
331610 - Federal Grant - Health or Hospitals		131,877									131,877
331650 - Federal Grant - Child Support Reimbursement	239,958										239,958
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	173,865	74,869									248,734
334200 - State Grant - Public Safety		376,328									376,328
334310 - State Grant - Water Supply System	166,558										166,558
334360 - State Grant - Stormwater Management		218,444									218,444
334390 - State Grant - Other Physical Environment		25,511									25,511
334420 - State Grant - Mass Transit											0
334490 - State Grant - Other Transportation		4,203,478									4,203,478
334500 - State Grant - Economic Environment	7,607										7,607
334620 - State Grant - Public Welfare		32,468									32,468
334700 - State Grant - Culture/Recreation		1,711,947									1,711,947
334820 - Article V Clerk of Court Trust Fund											0
335120 - State Revenue Sharing - Proceeds	7,183,154										7,183,154
335130 - State Revenue Sharing - Insurance Agents County Licenses	53,387										53,387
335140 - State Revenue Sharing - Mobile Home Licenses	178,646										178,646
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	106,813										106,813
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	16,678,411										16,678,411
335190 - State Revenue Sharing - Other General Government			297,667								297,667
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		44,262									44,262
335490 - State Revenue Sharing - Other Transportation	53,197	5,336,832									5,390,029
335500 - State Revenue Sharing - Economic Environment		1,414,398									1,414,398
335700 - State Revenue Sharing - Culture/Recreation		5,090									5,090
335900 - State Revenue Sharing - Other	4,220	212,135									216,355

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety		6,000,000									6,000,000
337300 - Local Government Unit Grant - Physical Environment	38,133	654,347									692,480
337400 - Local Government Unit Grant - Transportation	129,325										129,325
337500 - Local Government Unit Grant - Economic Environment		989									989
341100 - Service Charge - Recording Fees	1,590,089	238,002									1,828,091
341150 - Public Records Modernization Trust Fund		693,750									693,750
341160 - County Portion (\$2) of \$4 Additional Service Charge	720,468										720,468
341200 - Internal Service Fund Fees and Charges	268,457	168,365					30,311,708				30,748,530
341300 - Administrative Service Fees	160,000	842									160,842
341520 - Fees remitted to County from Sheriff	220,638										220,638
341800 - County Officer Commission and Fees	4,647,698										4,647,698
341900 - Other General Government Charges and Fees	1,933,149	1,077,569									3,010,718
342100 - Service Charge - Law Enforcement Services	3,474,873										3,474,873
342200 - Service Charge - Fire Protection		244,694									244,694
342300 - Service Charge - Housing for Prisoners	113,999										113,999
342400 - Service Charge - Emergency Management Service Fees/Charges	1,771	1,434,055									1,435,826
342500 - Service Charge - Protective Inspection Fees	144,462	116,270									260,732
342600 - Service Charge - Ambulance Fees		13,493,830									13,493,830
342900 - Service Charge - Other Public Safety Charges and Fees	224,778	750,861									975,639
343400 - Service Charge - Garbage/Solid Waste						13,086,848					13,086,848
343700 - Service Charge - Conservation and Resource Management	126,203										126,203
344900 - Service Charge - Other Transportation Charges		576,264									576,264
346400 - Service Charge - Animal Control and Shelter Fees	142,975										142,975
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries		12,662									12,662
347200 - Service Charge - Parks and Recreation		63,602									63,602
347500 - Service Charge - Special Recreation Facilities	192,710										192,710
348120 - County Court Criminal - Service Charges		67,837									67,837
348130 - County Court Criminal - Court Costs		130,023									130,023
348220 - Circuit Court Criminal - Service Charges		57,789									57,789
348310 - County Court Civil - Filing Fees		1,186,798									1,186,798
348320 - County Court Civil - Service Charges		83,949									83,949
348410 - Circuit Court Civil - Filing Fees		849,983									849,983
348420 - Circuit Court Civil - Service Charges		240,416									240,416
348480 - Circuit Court Civil - Fees and Service Charges		91,881									91,881
348520 - Traffic Court - Service Charges		391,190									391,190
348530 - Traffic Court - Court Costs		708,723									708,723
348620 - Juvenile Court - Service Charges		468									468
348710 - Probate Court - Filing Fees		271,925									271,925
348720 - Probate Court - Service Charges		29,503									29,503
348921 - Court Innovations/Local Requirements	112,207										112,207
348922 - Legal Aid	56,103										56,103
348924 - Juvenile Alternative Programs	56,103										56,103
348930 - State Court Facility Surcharge (\$30)	766,790										766,790
348932 - Domestic Violence Surcharge	21,190										21,190
348990 - Other Court Collections Transferred to BOCC		258,374									258,374
349000 - Other Charges for Services	433,162	105,815									538,977

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351100 - Judgments and Fines - As Decided by County Court Criminal	72,007	289,183									361,190
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		503,726									503,726
351500 - Judgments and Fines - As Decided by Traffic Court		1,011,805									1,011,805
351700 - Intergovernmental Radio Communication Program	240,608										240,608
351800 - 10% of Fines to Public Records Modernization Trust Fund											0
352000 - Fines - Library		31,968									31,968
354000 - Fines - Local Ordinance Violation	106,903	100,236									207,139
358200 - Sale of Contraband Property Seized by Law Enforcement		165,515									165,515
359000 - Other Judgments, Fines and Forfeits	11,263										11,263
361100 - Interest	264,039	540,043	33,963	125,764		61,574	130,044				1,155,427
362000 - Rents and Royalties	76,168	25,803									101,971
364000 - Disposition of Fixed Assets	33,201	293,923				5,129	3,601				335,854
365000 - Sale of Surplus Materials and Scrap		658									658
366000 - Contributions and Donations from Private Sources		114,051									114,051
369900 - Other Miscellaneous Revenues	1,233,847	695,144				80,965	114,283				2,124,239
381000 - Inter-Fund Group Transfers In	5,495,863	8,662,548	5,382,424	14,109,583		3,101,281					36,751,699
384000 - Debt Proceeds				19,980,000							19,980,000
389700 - Proprietary - Capital Contributions from Other Public Source						10,677	27,613				38,290
Grand Total	143,006,408	140,963,684	8,477,646	34,215,347		16,346,474	30,587,249				373,596,808

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	655,524										655,524
511.30 - Legislative - Operating Expenses	15,977										15,977
512.10 - Executive - Personnel Services	1,041,166										1,041,166
512.30 - Executive - Operating Expenses	14,975										14,975
513.10 - Financial and Administrative - Personnel Services	14,605,338										14,605,338
513.30 - Financial and Administrative - Operating Expenses	5,291,963	105,615									5,397,578
513.60 - Financial and Administrative - Capital Outlay	312,429			3,146,921							3,459,350
514.10 - Legal Counsel - Personnel Services	695,537										695,537
514.30 - Legal Counsel - Operating Expenses	22,592										22,592
515.10 - Comprehensive Planning - Personnel Services	927,825										927,825
515.30 - Comprehensive Planning - Operating Expenses	116,044										116,044
515.60 - Comprehensive Planning - Capital Outlay											0
515.80 - Comprehensive Planning - Grants and Aids	67,680										67,680
516.10 - Non-Court Information Systems - Personnel Services	499,571										499,571
516.30 - Non-Court Information Systems - Operating Expenses	41,630										41,630
516.60 - Non-Court Information Systems - Capital Outlay	179,346										179,346
517.70 - Debt Service Payments - Debt Service		233,334	8,140,402	51,227							8,424,963
519.10 - Other General Government - Personnel Services	5,815,870						856,889				6,672,759

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Government - Operating Expenses	5,371,579						19,138,069				24,509,648
519.60 - Other General Government - Capital Outlay	1,770,199										1,770,199
519.80 - Other General Government - Grants and Aids	2,467,331	213,035									2,680,366
519.90 - Other General Government - Other Uses											0
521.10 - Law Enforcement - Personnel Services	34,432,966										34,432,966
521.30 - Law Enforcement - Operating Expenses	6,131,977	22,500					9,145,053				15,299,530
521.60 - Law Enforcement - Capital Outlay	100,000	43,920									143,920
521.80 - Law Enforcement - Grants and Aids		224,593									224,593
522.10 - Fire Control - Personnel Services		19,417,114									19,417,114
522.30 - Fire Control - Operating Expenses		3,546,955									3,546,955
522.60 - Fire Control - Capital Outlay		467,997		168,129							636,126
523.10 - Detention/Corrections - Personnel Services	19,247,852	219,547									19,467,399
523.30 - Detention/Corrections - Operating Expenses	8,334,294	497,222									8,831,516
523.60 - Detention/Corrections - Capital Outlay	587,338										587,338
523.80 - Detention/Corrections - Grants and Aids	496,028	131,877									627,905
524.10 - Protective Inspections - Personnel Services	597,336	2,391,252									2,988,588
524.30 - Protective Inspections - Operating Expenses	129,043	301,181									430,224
524.60 - Protective Inspections - Capital Outlay		16,205									16,205
525.10 - Emergency and Disaster Relief - Personnel Services	498,180	448,985									947,165
525.30 - Emergency and Disaster Relief - Operating Expenses	10,050,875	685,566									10,736,441
525.60 - Emergency and Disaster Relief - Capital Outlay	5,912	280,627									286,539
525.80 - Emergency and Disaster Relief - Grants and Aids	89,000	33,800									122,800
526.10 - Ambulance and Rescue Services - Personnel Services		14,609,073									14,609,073
526.30 - Ambulance and Rescue Services - Operating Expenses		4,348,641									4,348,641
526.60 - Ambulance and Rescue Services - Capital Outlay		700,300									700,300
526.80 - Ambulance and Rescue Services - Grants and Aids		6,783,944									6,783,944
527.30 - Medical Examiners - Operating Expenses	822,775										822,775
529.10 - Other Public Safety - Personnel Services	31,132										31,132
529.30 - Other Public Safety - Operating Expenses	588										588
529.60 - Other Public Safety - Capital Outlay	1,179			6,891							8,070
529.80 - Other Public Safety - Grants and Aids											0
534.10 - Garbage/Solid Waste - Personnel Services						1,515,881					1,515,881
534.30 - Garbage/Solid Waste - Operating Expenses						13,889,139					13,889,139
534.60 - Garbage/Solid Waste - Capital Outlay											0
537.10 - Conservation/Resource Management - Personnel Services	780,431	3,200				223,803					1,007,434
537.30 - Conservation/Resource Management - Operating Expenses	441,803	247,399				384,591					1,073,793
537.60 - Conservation/Resource Management - Capital Outlay	9,982	7,845				26,389					44,216
537.80 - Conservation/Resource Management - Grants and Aids											0
538.10 - Flood Control/Stormwater Control - Personnel Services		368,609									368,609
538.30 - Flood Control/Stormwater Control - Operating Expenses		147,831									147,831
538.60 - Flood Control/Stormwater Control - Capital Outlay		362,960									362,960
541.10 - Road/Street Facilities - Personnel Services		6,920,933									6,920,933
541.30 - Road/Street Facilities - Operating Expenses		5,767,137									5,767,137
541.60 - Road/Street Facilities - Capital Outlay		7,352,231		3,785,866							11,138,097
541.80 - Road/Street Facilities - Grants and Aids		910,855									910,855
549.10 - Other Transportation - Personnel Services		451,418									451,418
549.30 - Other Transportation - Operating Expenses		7,024,681									7,024,681
549.60 - Other Transportation - Capital Outlay		1,832,392									1,832,392

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
549.80 - Other Transportation - Grants and Aids		9,204									9,204
552.10 - Industry Development - Personnel Services	403,198	585,029									988,227
552.30 - Industry Development - Operating Expenses	215,725	1,597,904									1,813,629
552.60 - Industry Development - Capital Outlay		459,319									459,319
552.80 - Industry Development - Grants and Aids	300,000	527,065									827,065
553.10 - Veterans Services - Personnel Services	151,865										151,865
553.30 - Veterans Services - Operating Expenses	19,623										19,623
554.10 - Housing and Urban Development - Personnel Services		562,791									562,791
554.30 - Housing and Urban Development - Operating Expenses		232,197									232,197
554.60 - Housing and Urban Development - Capital Outlay		7,480									7,480
554.80 - Housing and Urban Development - Grants and Aids		5,086,308									5,086,308
559.30 - Other Economic Development - Operating Expenses											0
559.80 - Other Economic Development - Grants and Aids		725									725
562.10 - Health - Personnel Services	1,705,789										1,705,789
562.30 - Health - Operating Expenses	1,270,980	32,468									1,303,448
562.60 - Health - Capital Outlay	62,257										62,257
562.70 - Health - Debt Service	112,699										112,699
562.80 - Health - Grants and Aids	51,650										51,650
563.80 - Mental Health - Grants and Aids	1,073,987										1,073,987
564.10 - Public Assistance - Personnel Services		67,616									67,616
564.30 - Public Assistance - Operating Expenses	4,454,062	1,518									4,455,580
564.80 - Public Assistance - Grants and Aids	253,446										253,446
569.10 - Other Human Services - Personnel Services	551,761										551,761
569.30 - Other Human Services - Operating Expenses	59,501										59,501
569.80 - Other Human Services - Grants and Aids	175,761	139,556									315,317
571.10 - Libraries - Personnel Services		2,343,161									2,343,161
571.30 - Libraries - Operating Expenses		673,864									673,864
571.60 - Libraries - Capital Outlay		393,009									393,009
571.80 - Libraries - Grants and Aids		1,973,011									1,973,011
572.10 - Parks/Recreation - Personnel Services		1,792,323									1,792,323
572.30 - Parks/Recreation - Operating Expenses	25,487	3,462,028									3,487,515
572.60 - Parks/Recreation - Capital Outlay		258,743		1,251,259							1,510,002
573.30 - Cultural Services - Operating Expenses		649									649
574.10 - Special Events - Personnel Services	135,531										135,531
574.30 - Special Events - Operating Expenses	72,895										72,895
575.30 - Special Facilities - Operating Expenses		3,604									3,604
575.60 - Special Facilities - Capital Outlay		76,501									76,501
581.90 - Interfund Transfers Out - Other Uses	13,863,093	21,553,414	82,710			898,673	353,809				36,751,699
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		677,128									677,128
601.10 - Court Administration - Personnel Services	48,962										48,962
601.30 - Court Administration - Operating Expenses	588										588
604.10 - Clerk of Court Administration - Personnel Services		709,792									709,792
604.30 - Clerk of Court Administration - Operating Expenses		133,710									133,710
604.60 - Clerk of Court Administration - Capital Outlay											0
608.10 - Jury Management - Personnel Services		156,807									156,807
608.30 - Jury Management - Operating Expenses		61,859									61,859
614.10 - Clerk of Court - Personnel Services		901,702									901,702
614.30 - Clerk of Court - Operating Expenses		28,340									28,340

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.60 - Clerk of Court - Capital Outlay		10,750									10,750
634.10 - Clerk of Court - Personnel Services		548,913									548,913
634.30 - Clerk of Court - Operating Expenses		12,642									12,642
634.60 - Clerk of Court - Capital Outlay		6,185									6,185
654.10 - Clerk of Court - Personnel Services		355,250									355,250
654.30 - Clerk of Court - Operating Expenses		5,640									5,640
674.10 - Clerk of Court - Personnel Services		204,690									204,690
674.30 - Clerk of Court - Operating Expenses		2,215									2,215
685.30 - Guardian ad Litem - Operating Expenses	13,779										13,779
694.10 - Clerk of Court - Personnel Services		255,020									255,020
694.30 - Clerk of Court - Operating Expenses		3,639									3,639
711.10 - Courthouse Security - Personnel Services											0
712.10 - Courthouse Facilities - Personnel Services	241,326										241,326
712.30 - Courthouse Facilities - Operating Expenses	1,270,184										1,270,184
712.60 - Courthouse Facilities - Capital Outlay											0
712.80 - Courthouse Facilities - Grants and Aids	186,116										186,116
713.10 - Information Systems - Personnel Services	195,510										195,510
713.30 - Information Systems - Operating Expenses	371,821										371,821
713.60 - Information Systems - Capital Outlay	91,091										91,091
713.80 - Information Systems - Grants and Aids	574,238										574,238
715.80 - Legal Aid - Grants and Aids	115,070										115,070
716.10 - Clerk of Court Related Technology - Personnel Services		648,634									648,634
716.30 - Clerk of Court Related Technology - Operating Expenses		50,612									50,612
716.60 - Clerk of Court Related Technology - Capital Outlay											0
719.10 - Other Operating Court Costs - Personnel Services		77,812									77,812
719.30 - Other Operating Court Costs - Operating Expenses		4,259									4,259
724.10 - Clerk of Court - Personnel Services		503,290									503,290
724.30 - Clerk of Court - Operating Expenses		16,560									16,560
724.60 - Clerk of Court - Capital Outlay		14,839									14,839
744.10 - Clerk of Court - Personnel Services		348,684									348,684
744.30 - Clerk of Court - Operating Expenses		7,076									7,076
744.60 - Clerk of Court - Capital Outlay		1,495									1,495
764.10 - Clerk of Court - Personnel Services		1,009,671									1,009,671
764.30 - Clerk of Court - Operating Expenses		26,124									26,124
	Grand Total	150,769,262	135,743,599	8,223,112	8,410,293		16,938,476	29,493,820			349,578,562

Data Element Worksheet Report for FYE: 2018, Lake

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - Greater Groves Municipal Service Benefit Unit	Blended in Primary Report	\$277,582	\$275,970	
Other Entity - Greater Hills Municipal Service Benefit Unit	Blended in Primary Report	\$280,940	\$279,962	
Other Entity - Greater Pines Municipal Services	Blended in Primary Report	\$294,289	\$289,197	
Other Entity - Lake County Municipal Taxing Unit for Fire Protection	Blended in Primary Report	\$24,758,518	\$24,781,554	
Other Entity - Lake Emergency Medical Services Inc.	Blended in Primary Report	\$19,916,566	\$19,613,444	
Special District - Mt. Plymouth-Sorrento Community Redevelopment Agency	Blended in Primary Report	\$21,969	\$725	
Other Entity - Picciola Island Street Lighting	Blended in Primary Report	\$2,689	\$3,270	
Other Entity - Sylvan Shores Street Lighting	Blended in Primary Report	\$18,691	\$17,356	
Other Entity - Valencia Terrace Street Lighting	Blended in Primary Report	\$5,239	\$5,989	
Other Entity - Village Green Street Lighting	Blended in Primary Report	\$10,655	\$10,954	