

Unit Information

Unit Type: County

Year: 2012

Unit Name: Citrus

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Angela Vick

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 341-6400

Address:

110 North Apopka Avenue, Room 101
Inverness, FL 34450-4299

Contact Information

Name: Mrs. Sarah C. Koser

Title: Financial Reporting Accountant

Phone: (352) 341-6449

Email: skoser@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/11/2013

Audit Received Date: 4/18/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$103,082,347

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/18/2013

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
1201 S Orlando Ave #400
Winter Park FL 32789

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Joe Meek

Title: Chairman

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 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	45,365,771	15,538,910									60,904,681
312100 - Local Option Taxes		607,772									607,772
312300 - County Ninth-Cent Voted Fuel Tax		541,907									541,907
312410 - First Local Option Fuel Tax		2,851,338									2,851,338
312420 - Second Local Option Fuel Tax		2,037,704									2,037,704
315000 - Communications Service Tax (Chapter 202)	1,798,567										1,798,567
316000 - Local Business Tax (Chapter 205)		122,748				53,940					176,688
322000 - Building Permits						1,530,280					1,530,280
323500 - Franchise Fee - Cable Television	72,904										72,904
324110 - Impact Fees - Residential - Public Safety		860,947									860,947
324310 - Impact Fees - Residential - Transportation											0
324510 - Impact Fees - Residential - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation											0
324710 - Impact Fees - Residential - Other											0
325100 - Special Assessments - Capital Improvement		2,114,825									2,114,825
325200 - Special Assessments - Charges for Public Services		469,871									469,871
329000 - Other Permits, Fees & Special Assessments	27,919	480									28,399
331100 - Federal Grant - General Government		24,076									24,076
331200 - Federal Grant - Public Safety		324,629									324,629
331410 - Federal Grant - Airport Development											0
331420 - Federal Grant - Mass Transit		1,606,251									1,606,251
331490 - Federal Grant - Other Transportation			330,225								330,225
331500 - Federal Grant - Economic Environment		2,733,277				90,516					2,823,793
331650 - Federal Grant - Child Support Reimbursement	166,822										166,822
331690 - Federal Grant - Other Human Services		2,434,899									2,434,899
331700 - Federal Grant - Culture/Recreation											0
331820 - Federal Grant - Drug Court Management		35,213									35,213
331900 - Federal Grant - Other		108,036									108,036
333000 - Federal Payments In Lieu Of Taxes	47,703										47,703
334200 - State Grant - Public Safety		298,111									298,111
334350 - State Grant - Sewer/Wastewater											0
334390 - State Grant - Other Physical Environment	654,570	255,016				129,557					1,039,143
334410 - State Grant - Airport Development		1,206,460									1,206,460
334420 - State Grant - Mass Transit		308,938									308,938
334490 - State Grant - Other Transportation		3,356,818									3,356,818
334500 - State Grant - Economic Environment		350,000									350,000
334690 - State Grant - Other Human Services		626,675									626,675
334700 - State Grant - Culture/Recreation		84,968									84,968
334900 - State Grant - Other		134,053									134,053
335120 - State Revenue Sharing - Proceeds	2,980,584										2,980,584
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,243										32,243
335140 - State Revenue Sharing - Mobile Home Licenses	76,829										76,829
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	45,302										45,302
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)		223,250									223,250

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,226,825										6,226,825
335290 - State Revenue Sharing - Other Public Safety	12,969	9,228									22,197
335420 - State Revenue Sharing - Mass Transit		2,074,486									2,074,486
335490 - State Revenue Sharing - Other Transportation		4,385									4,385
335690 - State Revenue Sharing - Other Human Services											0
335700 - State Revenue Sharing - Culture/Recreation		1,400									1,400
335800 - State Revenue Sharing - Clerk Allotment from JAC	2,130,535										2,130,535
336000 - State Payments In Lieu of Taxes											0
337200 - Local Government Unit Grant - Public Safety										27,910	27,910
337300 - Local Government Unit Grant - Physical Environment						63,869					63,869
337500 - Local Government Unit Grant - Economic Environment		115,484									115,484
337600 - Local Government Unit Grant - Human Services											0
338000 - Shared Revenue From Other Local Units										584,303	584,303
341100 - Service Charge - Recording Fees	459,701	457,726									917,427
341200 - Internal Service Fund Fees and Charges	54,921						9,941,836				9,996,757
341300 - Administrative Service Fees	691										691
341520 - Fees remitted to County from Sheriff	117,678										117,678
341560 - Fees remitted to County from Property Appraiser	81	1,402									1,483
341800 - County Officer Commission and Fees	2,062,389										2,062,389
341900 - Other General Government Charges and Fees	190,633	5,100				723,618				109,984	1,029,335
342100 - Service Charge - Law Enforcement Services	2,137,064										2,137,064
342300 - Service Charge - Housing for Prisoners	5,252,925										5,252,925
342600 - Service Charge - Ambulance Fees										6,453,803	6,453,803
342900 - Service Charge - Other Public Safety Charges and Fees	11,278	696,627									707,905
343300 - Service Charge - Water Utility						7,410,292					7,410,292
343400 - Service Charge - Garbage/Solid Waste						5,485,342					5,485,342
343500 - Service Charge - Sewer/Wastewater Utility						7,124,154					7,124,154
343600 - Service Charge - Water/Sewer Combination Utility						277,832					277,832
343700 - Service Charge - Conservation and Resource Management		939,815									939,815
344100 - Service Charge - Airports	3,402										3,402
344300 - Service Charge - Mass Transit		48,199									48,199
344900 - Service Charge - Other Transportation Charges	19,960	618,256									638,216
345900 - Service Charge - Other Economic Environment Charges		300									300
346400 - Service Charge - Animal Control and Shelter Fees	126,538										126,538
346900 - Service Charge - Other Human Services Charges		340,222									340,222
347200 - Service Charge - Parks and Recreation	421,467	1,435									422,902
347300 - Service Charge - Cultural Services	411										411
347400 - Service Charge - Special Events	3,205										3,205
347500 - Service Charge - Special Recreation Facilities	5										5
347900 - Service Charge - Other Culture/Recreation Charges											0
348921 - Court Innovations/Local Requirements		129,095									129,095
348922 - Legal Aid											0
348923 - Law Library											0
348924 - Juvenile Alternative Programs											0
348930 - State Court Facility Surcharge (\$30)	16,021	222,014									238,035
348990 - Other Court Collections Transferred to BOCC	1,626	92,013									93,639
349000 - Other Charges for Services	268,860	8,431				11,410					288,701

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	94,085	40,620				200					134,905
351700 - Intergovernmental Radio Communication Program		57,458									57,458
351800 - 10% of Fines to Public Records Modernization Trust Fund		103,835									103,835
351900 - Judgments and Fines - Other Court Ordered		24,874									24,874
354000 - Fines - Local Ordinance Violation	16,435					15,290					31,725
359000 - Other Judgments, Fines and Forfeits	663	90,762									91,425
361100 - Interest	124,525	245,432	6,016	137,393		603,420	32,772			1,283	1,150,841
362000 - Rents and Royalties	288,235	11,860									300,095
364000 - Disposition of Fixed Assets	51,272	45,983				4,666	92,266				194,187
365000 - Sale of Surplus Materials and Scrap	4,900	6,204				232,016	3,963				247,083
366000 - Contributions and Donations from Private Sources	55,057	234,457									289,514
367000 - Licenses	181,981	82,458									264,439
369300 - Settlements		882,311					47,397				929,708
369400 - Slot Machine Proceeds											0
369900 - Other Miscellaneous Revenues	390,094	835,059		26,851		182,911	916,101			2,360	2,353,376
381000 - Inter-Fund Group Transfers In	3,557,391	1,858,031	3,605,250			1,151,972	1,064,805				11,237,449
383000 - Installment Purchases & Capital Lease Proceeds	660,803										660,803
384000 - Debt Proceeds	33,729										33,729
388200 - Compensation for Loss of General Capital Asset											0
389100 - Proprietary - Interest						61,196					61,196
389200 - Proprietary - Federal Grants and Donations						167,723					167,723
389400 - Proprietary - Other Grants and Donations						9,582					9,582
389700 - Proprietary - Capital Contributions from Other Public Source						1,405,295					1,405,295
389900 - Proprietary - Other Non-Operating Sources		123,284									123,284
Grand Total	76,247,569	49,665,418	3,941,491	164,244		26,735,081	12,099,140			7,179,643	176,032,586

Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	995,069						5,011,463				6,006,532
511.30 - Legislative - Operating Expenses	-2,354,105						2,871,918				517,813
511.60 - Legislative - Capital Outlay	481,432										481,432
511.70 - Legislative - Debt Service	1,274,037										1,274,037
511.80 - Legislative - Grants and Aids	601,333										601,333
512.10 - Executive - Personnel Services	139,830										139,830
512.30 - Executive - Operating Expenses	3,612										3,612
513.10 - Financial and Administrative - Personnel Services	9,325,605	3,158									9,328,763
513.30 - Financial and Administrative - Operating Expenses	2,850,067	229,946				680,288					3,760,301
513.60 - Financial and Administrative - Capital Outlay	66,305	4,176									70,481
513.70 - Financial and Administrative - Debt Service		10,669									10,669
514.10 - Legal Counsel - Personnel Services	344,175										344,175
514.30 - Legal Counsel - Operating Expenses	67,413										67,413

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.10 - Comprehensive Planning - Personnel Services	960,868										960,868
515.30 - Comprehensive Planning - Operating Expenses	180,799										180,799
517.70 - Debt Service Payments - Debt Service			1,334,516								1,334,516
519.10 - Other General Governmental Services - Personnel Services	3,511,627			4,804			603,558				4,119,989
519.30 - Other General Governmental Services - Operating Expenses	2,633,435			27,724			312,941				2,974,100
519.60 - Other General Governmental Services - Capital Outlay	112,466			1,334,125			18,493				1,465,084
519.70 - Other General Governmental Services - Debt Service	46,859			146,395							193,254
521.10 - Law Enforcement - Personnel Services	21,184,371	1,316,467					3,239,326				25,740,164
521.30 - Law Enforcement - Operating Expenses	5,171,455	732,537									5,903,992
521.60 - Law Enforcement - Capital Outlay	894,757	147,031									1,041,788
521.70 - Law Enforcement - Debt Service	160,543										160,543
522.10 - Fire Control - Personnel Services	1,085	4,091,217									4,092,302
522.30 - Fire Control - Operating Expenses		1,578,532									1,578,532
522.60 - Fire Control - Capital Outlay		587,463									587,463
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids		7,242									7,242
523.30 - Detention and/or Corrections - Operating Expenses	12,688,911										12,688,911
523.80 - Detention and/or Corrections - Grants and Aids	849,625										849,625
524.10 - Protective Inspections - Personnel Services						1,206,026					1,206,026
524.30 - Protective Inspections - Operating Expenses						123,227					123,227
524.60 - Protective Inspections - Capital Outlay						5,000					5,000
525.10 - Emergency and Disaster Relief Services - Personnel Services		189,481									189,481
525.30 - Emergency and Disaster Relief Services - Operating Expenses		329,398									329,398
526.10 - Ambulance and Rescue Services - Personnel Services										4,895,241	4,895,241
526.30 - Ambulance and Rescue Services - Operating Expenses										2,471,310	2,471,310
526.60 - Ambulance and Rescue Services - Capital Outlay											0
527.30 - Medical Examiners - Operating Expenses	372,946										372,946
529.10 - Other Public Safety - Personnel Services	452,309	508,473									960,782
529.30 - Other Public Safety - Operating Expenses	124,702	566,721									691,423
529.60 - Other Public Safety - Capital Outlay		7,051									7,051
529.70 - Other Public Safety - Debt Service		139,621									139,621
533.30 - Water Utility Services - Operating Expenses		34,188				79,715					113,903
533.60 - Water Utility Services - Capital Outlay		17,326				38,630					55,956
533.70 - Water Utility Services - Debt Service		482,531									482,531
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,267,608					1,267,608
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						2,751,325					2,751,325
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						1,231,147					1,231,147
535.30 - Sewer/Wastewater Services - Operating Expenses		12,967				27,328					40,295
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water-Sewer Combination Services - Personnel Services						2,890,927					2,890,927
536.30 - Water-Sewer Combination Services - Operating Expenses		16				9,438,808					9,438,824
536.60 - Water-Sewer Combination Services - Capital Outlay						449,602					449,602
536.70 - Water-Sewer Combination Services - Debt Service						2,180,632					2,180,632
536.80 - Water-Sewer Combination Services - Grants and Aids						4,456					4,456
537.10 - Conservation and Resource Management - Personnel Services	377,761	292,142									669,903

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.30 - Conservation and Resource Management - Operating Expenses	974,188	660,700									1,634,888
537.60 - Conservation and Resource Management - Capital Outlay		255,016									255,016
537.80 - Conservation and Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		612,607									612,607
539.30 - Other Physical Environment - Operating Expenses		136,506									136,506
541.10 - Road and Street Facilities - Personnel Services		5,085,761									5,085,761
541.30 - Road and Street Facilities - Operating Expenses		2,922,405	1,950								2,924,355
541.60 - Road and Street Facilities - Capital Outlay		7,915,153		3,467,877							11,383,030
541.70 - Road and Street Facilities - Debt Service		297,902	2,165,729								2,463,631
542.30 - Airports - Operating Expenses	72,208	150,041									222,249
542.60 - Airports - Capital Outlay		1,177,637									1,177,637
543.30 - Water Transportation Systems - Operating Expenses						22,739					22,739
544.10 - Mass Transit Systems - Personnel Services		856,981									856,981
544.30 - Mass Transit Systems - Operating Expenses		756,967									756,967
544.60 - Mass Transit Systems - Capital Outlay		569,799									569,799
549.30 - Other Transportation Systems/Services - Operating Expenses		12,870									12,870
549.60 - Other Transportation Systems/Services - Capital Outlay											0
551.30 - Employment Opportunity and Development - Operating Expenses						22,500					22,500
552.10 - Industry Development - Personnel Services		144,715									144,715
552.30 - Industry Development - Operating Expenses		312,446									312,446
552.60 - Industry Development - Capital Outlay											0
552.80 - Industry Development - Grants and Aids		177,618									177,618
553.10 - Veteran's Services - Personnel Services	120,023										120,023
553.30 - Veteran's Services - Operating Expenses	12,412										12,412
554.10 - Housing and Urban Development - Personnel Services	161,088	98,954									260,042
554.30 - Housing and Urban Development - Operating Expenses	2,694	559,217									561,911
554.80 - Housing and Urban Development - Grants and Aids		173,000									173,000
562.10 - Health Services - Personnel Services	455,421										455,421
562.30 - Health Services - Operating Expenses	1,484,457										1,484,457
562.60 - Health Services - Capital Outlay	263,485										263,485
563.80 - Mental Health Services - Grants and Aids	365,020										365,020
564.10 - Public Assistance Services - Personnel Services											0
564.30 - Public Assistance Services - Operating Expenses	1,435,135										1,435,135
569.10 - Other Human Services - Personnel Services	658,561	757,291									1,415,852
569.30 - Other Human Services - Operating Expenses	161,838	2,959,268									3,121,106
569.60 - Other Human Services - Capital Outlay	39,284	1,030,362									1,069,646
569.70 - Other Human Services - Debt Service	8,858		604,028								612,886
569.80 - Other Human Services - Grants and Aids	107,552										107,552
571.10 - Libraries - Personnel Services		1,771,825									1,771,825
571.30 - Libraries - Operating Expenses		543,057									543,057
571.60 - Libraries - Capital Outlay		231,602									231,602
571.70 - Libraries - Debt Service		432,719									432,719
571.80 - Libraries - Grants and Aids		27,618									27,618
572.10 - Parks and Recreation - Personnel Services	731,720										731,720
572.30 - Parks and Recreation - Operating Expenses	496,631										496,631
572.60 - Parks and Recreation - Capital Outlay	24,233	14,125									38,358
572.70 - Parks and Recreation - Debt Service		70,315									70,315

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
574.30 - Special Events - Operating Expenses		5,000									5,000
579.30 - Other Culture/Recreation - Operating Expenses	9,157										9,157
581.90 - Inter-Fund Group Transfers Out - Other Uses	5,080,030	4,894,553	33,835			1,198,964	30,067				11,237,449
602.10 - State Attorney Administration - Personnel Services		100,572									100,572
602.30 - State Attorney Administration - Operating Expenses	7,012	20,029									27,041
602.60 - State Attorney Administration - Capital Outlay		4,900									4,900
603.10 - Public Defender Administration - Personnel Services		33,616									33,616
603.30 - Public Defender Administration - Operating Expenses	3,582	25,814									29,396
603.60 - Public Defender Administration - Capital Outlay		3,444									3,444
604.10 - Clerk of Court Administration - Personnel Services	185,165										185,165
604.30 - Clerk of Court Administration - Operating Expenses	45,122										45,122
604.60 - Clerk of Court Administration - Capital Outlay	6,391										6,391
604.70 - Clerk of Court Administration - Debt Service	36,189										36,189
605.10 - Judicial Support - Personnel Services		114,200									114,200
605.30 - Judicial Support - Operating Expenses	11,640	83,878									95,518
605.60 - Judicial Support - Capital Outlay		6,501									6,501
608.10 - Jury Management - Personnel Services	241,691										241,691
608.30 - Jury Management - Operating Expenses	33,188										33,188
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		5,113									5,113
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	157,615										157,615
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	951										951
616.10 - Clinical Evaluations - Circuit Criminal - Personnel Services		22,104									22,104
616.30 - Clinical Evaluations - Circuit Criminal - Operating Expenses		100,970									100,970
622.10 - Drug Court - Circuit Criminal - Personnel Services		42,446									42,446
622.30 - Drug Court - Circuit Criminal - Operating Expenses		57,838									57,838
622.60 - Drug Court - Circuit Criminal - Capital Outlay		1,516									1,516
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	304,112										304,112
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	1,702										1,702
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	129,735										129,735
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	7,188										7,188
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	135,999										135,999
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	590										590
682.10 - Alternative Dispute Resolutions - Circuit Juvenile - Personnel Services		45,566									45,566
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses		2,060									2,060
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	4,656	943									5,599
694.10 - Clerk of Court Administration - Probate - Personnel Services	119,154										119,154
694.30 - Clerk of Court Administration - Probate - Operating Expenses	164										164
714.60 - Public Law Library - Capital Outlay		47,155									47,155
719.10 - Other Operating Court Costs - Personnel Services	373,817	60,744									434,561
719.30 - Other Operating Court Costs - Operating Expenses	4,230	32,283									36,513
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	54,935										54,935

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	47										47
744.10 - Clerk of Court Administration - County Civil - Personnel Services	41,124										41,124
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	423										423
764.10 - Clerk of Court Administration - Traffic - Personnel Services	163,519										163,519
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	1,494										1,494
Grand Total	78,270,784	47,714,075	4,140,058	4,980,925		23,618,922	12,087,766			7,366,551	178,179,081

Data Element Worksheet Report for FYE: 2012, Citrus

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$6,694,393	\$6,534,306	
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$677,278	\$473,904	
Special District - Citrus County Port Authority	Blended in Primary Report	\$43,697	\$22,739	
Special District - Citrus County Special Library District	Blended in Primary Report	\$3,299,811	\$3,090,191	\$1,986,189
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$472,582	\$407,839	
Special District - Citrus Information Cooperative	Blended in Primary Report	\$874,325	\$680,288	
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$7,179,643	\$7,366,551	\$1,266,726

