

Unit Information

Unit Type: County

Year: 2015

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: Ms. Susan Sullivan

Title: Financial Analyst

Phone: (352) 341-6464

Email: ssullivan@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/23/2016

Audit Received Date: 5/24/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$99,474,179

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/26/2016

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S Orange Ave Stw 600, Orlando, FL 32801

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of Court and Comptroller

Chairman/Elected Official

Name: Ronald E Kitchen, Jr

Title: Chairman of the 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 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,966,012	13,532,293									67,498,305
312100 - Local Option Taxes		858,283									858,283
312300 - County Ninth-Cent Voted Fuel Tax		581,880									581,880
312410 - First Local Option Fuel Tax		3,056,826									3,056,826
312420 - Second Local Option Fuel Tax		2,166,177									2,166,177
315000 - Communications Service Tax (Chapter 202)	1,707,750										1,707,750
316000 - Local Business Tax (Chapter 205)		116,000				57,760					173,760
322000 - Building Permits						2,221,297					2,221,297
324110 - Impact Fees - Residential - Public Safety		352,359									352,359
325100 - Special Assessments - Capital Improvement		5,865,071									5,865,071
325200 - Special Assessments - Charges for Public Services		476,182									476,182
331100 - Federal Grant - General Government		20,057									20,057
331200 - Federal Grant - Public Safety		691,742									691,742
331410 - Federal Grant - Airport Development		127,311									127,311
331420 - Federal Grant - Mass Transit		758,267									758,267
331490 - Federal Grant - Other Transportation		53,005	306,119			918,277					1,277,401
331500 - Federal Grant - Economic Environment		2,605,602									2,605,602
331650 - Federal Grant - Child Support Reimbursement	228,168										228,168
331690 - Federal Grant - Other Human Services		772,708									772,708
333000 - Federal Payments In Lieu Of Taxes	48,988										48,988
334200 - State Grant - Public Safety		119,401									119,401
334350 - State Grant - Sewer/Wastewater		2,000									2,000
334390 - State Grant - Other Physical Environment	766,477										766,477
334410 - State Grant - Airport Development		312,141									312,141
334420 - State Grant - Mass Transit		325,187									325,187
334490 - State Grant - Other Transportation		1,046,260									1,046,260
334500 - State Grant - Economic Environment		536,607									536,607
334690 - State Grant - Other Human Services		713,185									713,185
334700 - State Grant - Culture/Recreation		112,642									112,642
334820 - Article V Clerk of Court Trust Fund	289,071										289,071
334830 - State Grant - Child Dependency	27,369					633,076					660,445
334900 - State Grant - Other		727,330									727,330
335120 - State Revenue Sharing - Proceeds	3,544,649										3,544,649
335130 - State Revenue Sharing - Insurance Agents County Licenses	24,614										24,614
335140 - State Revenue Sharing - Mobile Home Licenses	91,662										91,662
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	47,129										47,129
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)		223,250									223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	7,490,337										7,490,337
335290 - State Revenue Sharing - Other Public Safety	11,240										11,240
335420 - State Revenue Sharing - Mass Transit		2,228,404									2,228,404
335490 - State Revenue Sharing - Other Transportation		3,316									3,316
335700 - State Revenue Sharing - Culture/Recreation		1,600									1,600
337200 - Local Government Unit Grant - Public Safety										593,979	593,979
337300 - Local Government Unit Grant - Physical Environment						27,029					27,029

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337500 - Local Government Unit Grant - Economic Environment		6,504									6,504
338000 - Shared Revenue From Other Local Units	735,907										735,907
341100 - Service Charge - Recording Fees	530,288	541,956									1,072,244
341200 - Internal Service Fund Fees and Charges	43,042						9,854,835				9,897,877
341300 - Administrative Service Fees	420										420
341520 - Fees remitted to County from Sheriff	69,914										69,914
341800 - County Officer Commission and Fees	1,646,585										1,646,585
341900 - Other General Government Charges and Fees	203,995	100				940,803					1,144,898
342100 - Service Charge - Law Enforcement Services	2,266,152										2,266,152
342300 - Service Charge - Housing for Prisoners	4,744,870										4,744,870
342600 - Service Charge - Ambulance Fees										9,366,286	9,366,286
342900 - Service Charge - Other Public Safety Charges and Fees	7,702	23,623									31,325
343300 - Service Charge - Water Utility						7,413,144					7,413,144
343400 - Service Charge - Garbage/Solid Waste						4,769,173					4,769,173
343500 - Service Charge - Sewer/Wastewater Utility						7,666,389					7,666,389
343600 - Service Charge - Water/Sewer Combination Utility						266,840					266,840
343700 - Service Charge - Conservation and Resource Management		1,472,016									1,472,016
344100 - Service Charge - Airports	2,699										2,699
344300 - Service Charge - Mass Transit		51,503									51,503
344900 - Service Charge - Other Transportation Charges	4,602	81,348									85,950
346400 - Service Charge - Animal Control and Shelter Fees	122,086										122,086
346900 - Service Charge - Other Human Services Charges		83,209									83,209
347200 - Service Charge - Parks and Recreation	329,707	811				62					330,580
347400 - Service Charge - Special Events	4,227										4,227
348110 - County Court Criminal - Filing Fees	1,970										1,970
348120 - County Court Criminal - Service Charges	32,066										32,066
348130 - County Court Criminal - Court Costs	35,682										35,682
348220 - Circuit Court Criminal - Service Charges	38,673										38,673
348230 - Circuit Court Criminal - Court Costs	115,003										115,003
348310 - County Court Civil - Filing Fees	355,103										355,103
348320 - County Court Civil - Service Charges	19,502										19,502
348410 - Circuit Court Civil - Filing Fees	393,829										393,829
348420 - Circuit Court Civil - Service Charges	148,371	29									148,400
348480 - Circuit Court Civil - Fees and Service Charges	31,732										31,732
348520 - Traffic Court - Service Charges	70,535										70,535
348530 - Traffic Court - Court Costs	166,232										166,232
348620 - Juvenile Court - Service Charges	2,136										2,136
348710 - Probate Court - Filing Fees	178,734										178,734
348720 - Probate Court - Service Charges	10,755										10,755
348921 - Court Innovations/Local Requirements		29,289									29,289
348922 - Legal Aid		29,289									29,289
348923 - Law Library		29,289									29,289
348924 - Juvenile Alternative Programs		29,289									29,289
348930 - State Court Facility Surcharge (\$30)	20,450	254,631									275,081
349000 - Other Charges for Services	247,688	8,658									256,346
351100 - Judgments and Fines - As Decided by County Court Criminal	403,633	31,462									435,095
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	122,784										122,784

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	265,767										265,767
351700 - Intergovernmental Radio Communication Program		44,765									44,765
351800 - 10% of Fines to Public Records Modernization Trust Fund		81,783									81,783
351900 - Judgments and Fines - Other Court Ordered		25,729									25,729
354000 - Fines - Local Ordinance Violation	6,870					7,700					14,570
358200 - Sale of Contraband Property Seized by Law Enforcement		12,063									12,063
359000 - Other Judgments, Fines and Forfeits	24,361	95,111									119,472
361100 - Interest	384,924	463,851	3,695	695		401,217	22,911			1,163	1,278,456
362000 - Rents and Royalties	392,821	23,025									415,846
364000 - Disposition of Fixed Assets	3,766	241,605				2,316	41,769				289,456
365000 - Sale of Surplus Materials and Scrap		1,887				73,062	1,013				75,962
366000 - Contributions and Donations from Private Sources	128,158	201,377									329,535
367000 - Licenses	380,300	130,830									511,130
369300 - Settlements	8,292	42,313					67,228				117,833
369900 - Other Miscellaneous Revenues	831,430	892,879				217,603	1,096,456				3,038,368
381000 - Inter-Fund Group Transfers In	3,336,422	2,017,709	3,773,317	815,832		5,160,930	1,080,099				16,184,309
383000 - Installment Purchases & Capital Lease Proceeds	6,200,000										6,200,000
389100 - Proprietary - Interest						361,082					361,082
389200 - Proprietary - Federal Grants and Donations						947,327					947,327
389400 - Proprietary - Other Grants and Donations						235,848	27,362				263,210
389900 - Proprietary - Other Non-Operating Sources		450,647									450,647
Grand Total	93,313,651	45,783,666	4,083,131	816,527		32,320,935	12,191,673			9,961,428	198,471,011

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,017,734	564					3,761,412				4,779,710
511.30 - Legislative - Operating Expenses	729,041						2,813,288				3,542,329
511.60 - Legislative - Capital Outlay	6,476,029										6,476,029
511.70 - Legislative - Debt Service	1,400,356										1,400,356
511.80 - Legislative - Grants and Aids	387,026										387,026
512.10 - Executive - Personnel Services	177,213										177,213
512.30 - Executive - Operating Expenses	17,542										17,542
513.10 - Financial and Administrative - Personnel Services	9,569,858	113,881									9,683,739
513.30 - Financial and Administrative - Operating Expenses	3,379,258	291,239				902,309					4,572,806
513.60 - Financial and Administrative - Capital Outlay	434,905										434,905
514.10 - Legal Counsel - Personnel Services	254,269										254,269
514.30 - Legal Counsel - Operating Expenses	139,885										139,885
515.10 - Comprehensive Planning - Personnel Services	914,675										914,675
515.30 - Comprehensive Planning - Operating Expenses	130,057										130,057
517.70 - Debt Service Payments - Debt Service			1,330,421								1,330,421
519.10 - Other General Government - Personnel Services	3,721,892						673,685				4,395,577
519.30 - Other General Government - Operating Expenses	2,652,724						310,494				2,963,218

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.60 - Other General Government - Capital Outlay	247,111			590,180			11,640				848,931
521.10 - Law Enforcement - Personnel Services	22,370,387	70,849					3,633,601				26,074,837
521.30 - Law Enforcement - Operating Expenses	4,876,839	172,000									5,048,839
521.60 - Law Enforcement - Capital Outlay	942,213	179,794									1,122,007
521.70 - Law Enforcement - Debt Service	369,441										369,441
522.10 - Fire Control - Personnel Services		5,718,173									5,718,173
522.30 - Fire Control - Operating Expenses		1,906,832									1,906,832
522.60 - Fire Control - Capital Outlay		1,707,980									1,707,980
523.30 - Detention/Corrections - Operating Expenses	14,267,177										14,267,177
523.80 - Detention/Corrections - Grants and Aids	505,830										505,830
524.10 - Protective Inspections - Personnel Services						1,472,597				5,739,769	7,212,366
524.30 - Protective Inspections - Operating Expenses						98,679				3,560,152	3,658,831
525.10 - Emergency and Disaster Relief - Personnel Services		181,563									181,563
526.30 - Ambulance and Rescue Services - Operating Expenses		470									470
527.30 - Medical Examiners - Operating Expenses	378,158										378,158
529.10 - Other Public Safety - Personnel Services	423,130	218,692									641,822
529.30 - Other Public Safety - Operating Expenses	126,037	541,480									667,517
529.60 - Other Public Safety - Capital Outlay	1,656	2,184									3,840
529.70 - Other Public Safety - Debt Service		7,564									7,564
533.30 - Water Utility Services - Operating Expenses		31,584				-27,392					4,192
533.70 - Water Utility Services - Debt Service		458,108									458,108
534.10 - Garbage/Solid Waste - Personnel Services						1,241,548					1,241,548
534.30 - Garbage/Solid Waste - Operating Expenses						1,951,143					1,951,143
534.60 - Garbage/Solid Waste - Capital Outlay						2,850,025					2,850,025
535.30 - Sewer/Wastewater Services - Operating Expenses		4,085				1,500					5,585
536.10 - Water/Sewer Services - Personnel Services						3,740,339					3,740,339
536.30 - Water/Sewer Services - Operating Expenses						9,227,368					9,227,368
536.60 - Water/Sewer Services - Capital Outlay						537,860					537,860
536.70 - Water/Sewer Services - Debt Service						2,013,826					2,013,826
536.80 - Water/Sewer Services - Grants and Aids						-2,127					-2,127
537.10 - Conservation/Resource Management - Personnel Services	382,035	196,297									578,332
537.30 - Conservation/Resource Management - Operating Expenses	1,148,380	1,622,686				72,363					2,843,429
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		117,191									117,191
539.30 - Other Physical Environment - Operating Expenses		33,601									33,601
541.10 - Road/Street Facilities - Personnel Services		4,973,094									4,973,094
541.30 - Road/Street Facilities - Operating Expenses		2,675,603									2,675,603
541.60 - Road/Street Facilities - Capital Outlay		3,674,606									3,674,606
541.70 - Road/Street Facilities - Debt Service		21,575									21,575
541.80 - Road/Street Facilities - Grants and Aids		400,000									400,000
542.30 - Airports - Operating Expenses	92,140	318,708									410,848
542.60 - Airports - Capital Outlay		124,579									124,579
542.70 - Airports - Debt Service	7,795		2,161,224								2,169,019
543.30 - Water - Operating Expenses						30,842					30,842
544.10 - Mass Transit - Personnel Services		1,162,960									1,162,960
544.30 - Mass Transit - Operating Expenses		790,177									790,177
544.60 - Mass Transit - Capital Outlay		60,912									60,912
549.30 - Other Transportation - Operating Expenses		97									97

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		50,412									50,412
552.10 - Industry Development - Personnel Services		188,981									188,981
552.30 - Industry Development - Operating Expenses		633,712									633,712
552.60 - Industry Development - Capital Outlay		55,986									55,986
552.80 - Industry Development - Grants and Aids		36,982									36,982
553.10 - Veterans Services - Personnel Services	171,330										171,330
553.30 - Veterans Services - Operating Expenses	14,907										14,907
554.10 - Housing and Urban Development - Personnel Services	134,919	53,211									188,130
554.30 - Housing and Urban Development - Operating Expenses	287	224,990									225,277
554.80 - Housing and Urban Development - Grants and Aids		320,000									320,000
562.10 - Health - Personnel Services	648,277										648,277
562.30 - Health - Operating Expenses	1,120,396										1,120,396
562.80 - Health - Grants and Aids	5,324										5,324
563.80 - Mental Health - Grants and Aids	483,360										483,360
564.30 - Public Assistance - Operating Expenses	2,085,856	7,444									2,093,300
569.10 - Other Human Services - Personnel Services	668,237	674,786									1,343,023
569.30 - Other Human Services - Operating Expenses	129,173	2,968,638									3,097,811
569.60 - Other Human Services - Capital Outlay	4,515	221,695									226,210
569.70 - Other Human Services - Debt Service	5,380										5,380
569.80 - Other Human Services - Grants and Aids	58,080										58,080
571.10 - Libraries - Personnel Services		1,836,928									1,836,928
571.30 - Libraries - Operating Expenses		568,616									568,616
571.60 - Libraries - Capital Outlay		262,046	604,029								866,075
571.70 - Libraries - Debt Service		431,942									431,942
571.80 - Libraries - Grants and Aids		31,812									31,812
572.10 - Parks/Recreation - Personnel Services	546,128										546,128
572.30 - Parks/Recreation - Operating Expenses	390,350	16,063									406,413
572.60 - Parks/Recreation - Capital Outlay	1,175	16,927									18,102
572.70 - Parks/Recreation - Debt Service	109,110										109,110
579.10 - Other Culture/Recreation - Personnel Services	2,101										2,101
579.30 - Other Culture/Recreation - Operating Expenses	799	1,800									2,599
579.60 - Other Culture/Recreation - Capital Outlay		13,364									13,364
581.90 - Interfund Transfers Out - Other Uses	4,209,546	4,117,353		827,165		7,012,833	17,412				16,184,309
602.10 - State Attorney Administration - Personnel Services		116,510									116,510
602.30 - State Attorney Administration - Operating Expenses	6,898	35,073									41,971
602.60 - State Attorney Administration - Capital Outlay		16,552									16,552
603.10 - Public Defender Administration - Personnel Services		32,266									32,266
603.30 - Public Defender Administration - Operating Expenses	1,675	26,985									28,660
604.10 - Clerk of Court Administration - Personnel Services	501,437										501,437
604.30 - Clerk of Court Administration - Operating Expenses	21,041										21,041
605.10 - Judicial Support - Personnel Services		120,679									120,679
605.30 - Judicial Support - Operating Expenses	12,990	59,348									72,338
605.60 - Judicial Support - Capital Outlay		59,286									59,286
608.10 - Jury Management - Personnel Services	135,092										135,092
608.30 - Jury Management - Operating Expenses	29,024										29,024
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		5,966									5,966
614.10 - Clerk of Court - Personnel Services	288,260										288,260
614.30 - Clerk of Court - Operating Expenses	53										53

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
622.10 - Drug Court - Personnel Services		48,315									48,315
622.30 - Drug Court - Operating Expenses		40,658									40,658
634.10 - Clerk of Court - Personnel Services	254,902										254,902
654.10 - Clerk of Court - Personnel Services	235,529										235,529
654.30 - Clerk of Court - Operating Expenses	5,874										5,874
674.10 - Clerk of Court - Personnel Services	68,774										68,774
674.30 - Clerk of Court - Operating Expenses	97										97
682.10 - Alternative Dispute Resolutions - Personnel Services		36,766									36,766
682.30 - Alternative Dispute Resolutions - Operating Expenses		1,284									1,284
685.30 - Guardian ad Litem - Operating Expenses	4,073	1,549									5,622
694.10 - Clerk of Court - Personnel Services	118,365										118,365
694.30 - Clerk of Court - Operating Expenses	23										23
714.60 - Public Law Library - Capital Outlay		21,086									21,086
719.10 - Other Operating Court Costs - Personnel Services	357,760	63,620									421,380
719.30 - Other Operating Court Costs - Operating Expenses	2,522	29,294									31,816
724.10 - Clerk of Court - Personnel Services	69,927										69,927
744.10 - Clerk of Court - Personnel Services	85,765										85,765
764.10 - Clerk of Court - Personnel Services	128,280										128,280
Grand Total	90,674,466	41,228,053	4,095,674	1,417,345		31,123,713	11,221,532			9,299,921	189,060,704

Data Element Worksheet Report for FYE: 2015, Citrus

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$9,767,987	\$9,074,988	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$713,805	\$680,924	\$0
Special District - Citrus County Port Authority	Blended in Primary Report	\$57,208	\$50,649	\$0
Special District - Citrus County Special Library District	Blended in Primary Report	\$2,862,516	\$3,185,559	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$458,428	\$400,430	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$1,015,803	\$902,308	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$9,961,428	\$9,299,921	\$1,693,098

