

Unit Information

Unit Type: County

Year: 2017

Unit Name: Citrus

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Angela Vick

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 341-6424

Address:

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

Contact Information

Name: Ms. Susan Sullivan

Title: Senior 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: 6/1/2018

Audit Received Date: 6/1/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$107,813,219

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/31/2018

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S Orange Ave Ste 600, Orlando, FL 32801

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of Court and Comptroller

Chairman/Elected Official

Name: Ronald Kitchen

Title: Chairman, 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 2017

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 53,297,986 | 12,961,818 | | | | | | | | | 66,259,804 |
| 312100 - Local Option Taxes | | 1,437,169 | | | | | | | | | 1,437,169 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 626,186 | | | | | | | | | 626,186 |
| 312410 - First Local Option Fuel Tax | | 3,277,629 | | | | | | | | | 3,277,629 |
| 312420 - Second Local Option Fuel Tax | | 2,321,795 | | | | | | | | | 2,321,795 |
| 315000 - Communications Service Tax (Chapter 202) | 1,821,155 | | | | | | | | | | 1,821,155 |
| 316000 - Local Business Tax (Chapter 205) | | 108,787 | | | | 56,120 | | | | | 164,907 |
| 322000 - Building Permits | | | | | | 3,019,847 | | | | | 3,019,847 |
| 324110 - Impact Fees - Residential - Public Safety | | 901,166 | | | | | | | | | 901,166 |
| 325100 - Special Assessments - Capital Improvement | | 6,103,696 | | | | | | | | | 6,103,696 |
| 325200 - Special Assessments - Charges for Public Services | | 426,908 | | | | | | | | | 426,908 |
| 331100 - Federal Grant - General Government | | 14,858 | | | | | | | | | 14,858 |
| 331200 - Federal Grant - Public Safety | | 383,504 | | | | | | | | | 383,504 |
| 331410 - Federal Grant - Airport Development | | 51,702 | | | | | | | | | 51,702 |
| 331420 - Federal Grant - Mass Transit | | 525,391 | | | | | | | | | 525,391 |
| 331490 - Federal Grant - Other Transportation | | 23,851 | 307,439 | | | 30,659 | | | | | 361,949 |
| 331500 - Federal Grant - Economic Environment | | 2,288,427 | | | | | | | | | 2,288,427 |
| 331650 - Federal Grant - Child Support Reimbursement | 248,924 | | | | | | | | | | 248,924 |
| 331690 - Federal Grant - Other Human Services | | 764,700 | | | | | | | | | 764,700 |
| 333000 - Federal Payments In Lieu Of Taxes | 58,392 | | | | | | | | | | 58,392 |
| 334200 - State Grant - Public Safety | | 242,910 | | | | | | | | | 242,910 |
| 334350 - State Grant - Sewer/Wastewater | | | | | | 60,233 | | | | | 60,233 |
| 334360 - State Grant - Stormwater Management | | 6,120 | | | | | | | | | 6,120 |
| 334390 - State Grant - Other Physical Environment | 1,183,394 | | | | | | | | | | 1,183,394 |
| 334410 - State Grant - Airport Development | | 134,819 | | | | | | | | | 134,819 |
| 334420 - State Grant - Mass Transit | | 349,336 | | | | | | | | | 349,336 |
| 334490 - State Grant - Other Transportation | | 3,001,528 | | | | | | | | | 3,001,528 |
| 334500 - State Grant - Economic Environment | | 379,158 | | | | | | | | | 379,158 |
| 334690 - State Grant - Other Human Services | | 688,392 | | | | | | | | | 688,392 |
| 334700 - State Grant - Culture/Recreation | | 159,473 | | | | | | | | | 159,473 |
| 334820 - Article V Clerk of Court Trust Fund | 182,670 | | | | | | | | | | 182,670 |
| 334900 - State Grant - Other | | 90,857 | | | | | | | | | 90,857 |
| 335120 - State Revenue Sharing - Proceeds | 3,807,408 | | | | | | | | | | 3,807,408 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 27,255 | | | | | | | | | | 27,255 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 95,538 | | | | | | | | | | 95,538 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 39,263 | | | | | | | | | | 39,263 |
| 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 | 8,508,370 | | | | | | | | | | 8,508,370 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | | 3,820 | | | | | | | | | 3,820 |
| 335290 - State Revenue Sharing - Other Public Safety | 12,421 | | | | | | | | | | 12,421 |
| 335420 - State Revenue Sharing - Mass Transit | | 2,395,982 | | | | | | | | | 2,395,982 |
| 335490 - State Revenue Sharing - Other Transportation | | 2,659 | | | | | | | | | 2,659 |
| 335700 - State Revenue Sharing - Culture/Recreation | | 2,322 | | | | | | | | | 2,322 |
| 335900 - State Revenue Sharing - Other | 63,137 | | | | | | | | | | 63,137 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 336000 - State Payments In Lieu of Taxes | 15,300 | 3,185 | | | | | | | | | 18,485 |
| 337200 - Local Government Unit Grant - Public Safety | | | | | | | | | | 292,670 | 292,670 |
| 337300 - Local Government Unit Grant - Physical Environment | | | | | | 31,521 | | | | | 31,521 |
| 337500 - Local Government Unit Grant - Economic Environment | | 130,472 | | | | | | | | | 130,472 |
| 338000 - Shared Revenue From Other Local Units | 1,079,429 | | | | | | | | | | 1,079,429 |
| 341100 - Service Charge - Recording Fees | 575,733 | 332,554 | | | | | | | | | 908,287 |
| 341160 - County Portion (\$2) of \$4 Additional Service Charge | | 259,841 | | | | | | | | | 259,841 |
| 341200 - Internal Service Fund Fees and Charges | 60,026 | | | | | | 10,895,797 | | | | 10,955,823 |
| 341300 - Administrative Service Fees | 205 | | | | | | | | | | 205 |
| 341520 - Fees remitted to County from Sheriff | 58,739 | | | | | | | | | | 58,739 |
| 341560 - Fees remitted to County from Property Appraiser | | 44,635 | | | | | | | | | 44,635 |
| 341800 - County Officer Commission and Fees | 1,550,197 | | | | | | | | | | 1,550,197 |
| 341900 - Other General Government Charges and Fees | 210,549 | | | | | 898,475 | | | | | 1,109,024 |
| 342100 - Service Charge - Law Enforcement Services | 2,043,487 | | | | | | | | | | 2,043,487 |
| 342300 - Service Charge - Housing for Prisoners | 3,023,049 | | | | | | | | | | 3,023,049 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 14,711 | 718,835 | | | | | | | | 9,740,047 | 10,473,593 |
| 343300 - Service Charge - Water Utility | | | | | | 8,703,543 | | | | | 8,703,543 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 6,074,077 | | | | | 6,074,077 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 8,675,975 | | | | | 8,675,975 |
| 343600 - Service Charge - Water/Sewer Combination Utility | | | | | | 486,579 | | | | | 486,579 |
| 343700 - Service Charge - Conservation and Resource Management | | 1,525,247 | | | | | | | | | 1,525,247 |
| 344100 - Service Charge - Airports | 1,959 | | | | | | | | | | 1,959 |
| 344300 - Service Charge - Mass Transit | | 33,492 | | | | | | | | | 33,492 |
| 344900 - Service Charge - Other Transportation Charges | 6,060 | 28 | | | | | | | | | 6,088 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 111,828 | | | | | | | | | | 111,828 |
| 346900 - Service Charge - Other Human Services Charges | | 171,096 | | | | | | | | | 171,096 |
| 347200 - Service Charge - Parks and Recreation | 243,909 | 594 | | | | | | | | | 244,503 |
| 347400 - Service Charge - Special Events | 9,266 | | | | | | | | | | 9,266 |
| 347500 - Service Charge - Special Recreation Facilities | 300 | | | | | | | | | | 300 |
| 348110 - County Court Criminal - Filing Fees | 1,640 | | | | | | | | | | 1,640 |
| 348120 - County Court Criminal - Service Charges | 31,435 | | | | | | | | | | 31,435 |
| 348130 - County Court Criminal - Court Costs | 38,214 | | | | | | | | | | 38,214 |
| 348220 - Circuit Court Criminal - Service Charges | 44,065 | | | | | | | | | | 44,065 |
| 348230 - Circuit Court Criminal - Court Costs | 110,507 | | | | | | | | | | 110,507 |
| 348310 - County Court Civil - Filing Fees | 451,484 | | | | | | | | | | 451,484 |
| 348320 - County Court Civil - Service Charges | 2,705 | | | | | | | | | | 2,705 |
| 348410 - Circuit Court Civil - Filing Fees | 336,665 | | | | | | | | | | 336,665 |
| 348420 - Circuit Court Civil - Service Charges | 153,873 | 20 | | | | | | | | | 153,893 |
| 348480 - Circuit Court Civil - Fees and Service Charges | 26,889 | | | | | | | | | | 26,889 |
| 348520 - Traffic Court - Service Charges | 84,211 | | | | | | | | | | 84,211 |
| 348530 - Traffic Court - Court Costs | 185,681 | | | | | | | | | | 185,681 |
| 348610 - Juvenile Court - Filing Fees | 5,265 | | | | | | | | | | 5,265 |
| 348620 - Juvenile Court - Service Charges | 2,164 | | | | | | | | | | 2,164 |
| 348710 - Probate Court - Filing Fees | 185,292 | | | | | | | | | | 185,292 |
| 348720 - Probate Court - Service Charges | 9,413 | | | | | | | | | | 9,413 |
| 348921 - Court Innovations/Local Requirements | | 27,054 | | | | | | | | | 27,054 |
| 348922 - Legal Aid | | 27,054 | | | | | | | | | 27,054 |
| 348923 - Law Library | | 27,054 | | | | | | | | | 27,054 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 348924 - Juvenile Alternative Programs | | 27,054 | | | | | | | | | 27,054 |
| 348930 - State Court Facility Surcharge (\$30) | | 198,118 | | | | | | | | | 198,118 |
| 348932 - Domestic Violence Surcharge | 25,205 | | | | | | | | | | 25,205 |
| 348990 - Other Court Collections Transferred to BOCC | | 84,549 | | | | | | | | | 84,549 |
| 349000 - Other Charges for Services | 225,840 | 3,996 | | | | | | | | | 229,836 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 338,303 | 20,696 | | | | 1,070 | | | | | 360,069 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | 78,769 | | | | | | | | | | 78,769 |
| 351400 - Judgments and Fines - As Decided by Circuit Court Civil | 11,984 | | | | | | | | | | 11,984 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 259,700 | | | | | | | | | | 259,700 |
| 351700 - Intergovernmental Radio Communication Program | | 57,208 | | | | | | | | | 57,208 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | 25,305 | 66,529 | | | | | | | | | 91,834 |
| 351900 - Judgments and Fines - Other Court Ordered | | 39,526 | | | | | | | | | 39,526 |
| 354000 - Fines - Local Ordinance Violation | 5,195 | | | | | 4,040 | | | | | 9,235 |
| 359000 - Other Judgments, Fines and Forfeits | 25,507 | 184,012 | | | | | | | | | 209,519 |
| 361100 - Interest | | 220,834 | | | | 87,783 | 566 | | | 956 | 310,139 |
| 361200 - Dividends | 139,091 | 238,505 | 3,013 | 14,939 | | 433,093 | 33,107 | | | | 861,748 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 70,607 | 17,576 | | | | 126,229 | | | | | 214,412 |
| 362000 - Rents and Royalties | 591,152 | 31,914 | | | | | | | | | 623,066 |
| 364000 - Disposition of Fixed Assets | 340,092 | 14,076 | | | | 11,408 | | | | | 365,576 |
| 365000 - Sale of Surplus Materials and Scrap | | 30 | | | | 93,688 | 367 | | | | 94,085 |
| 366000 - Contributions and Donations from Private Sources | 53,749 | 226,637 | | | | | | | | | 280,386 |
| 367000 - Licenses | 498,321 | 147,905 | | | | | | | | | 646,226 |
| 369300 - Settlements | | 21,956 | | | | | 115,469 | | | | 137,425 |
| 369900 - Other Miscellaneous Revenues | 1,237,463 | 746,226 | | | | 208,787 | 889,784 | | | 6,713 | 3,088,973 |
| 381000 - Inter-Fund Group Transfers In | 6,315,114 | 5,115,495 | 4,066,309 | | | 1,481,378 | 1,707,452 | | | | 18,685,748 |
| 383000 - Installment Purchases & Capital Lease Proceeds | 455,657 | | | | | | | | | | 455,657 |
| 389700 - Proprietary - Capital Contributions from Other Public Source | | | | | | 1,910,912 | 48,229 | | | | 1,959,141 |
| 389900 - Proprietary - Other Non-Operating Sources | 316 | 238,882 | | | | | | | | | 239,198 |
| Grand Total | 90,717,533 | 50,901,098 | 4,376,761 | 14,939 | | 32,395,417 | 13,690,771 | | | 10,040,386 | 202,136,905 |

Expenditures Report for FYE 2017

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 921,783 | | | | | | 3,909,428 | | | | 4,831,211 |
| 511.30 - Legislative - Operating Expenses | 587,707 | | | | | | 2,683,049 | | | | 3,270,756 |
| 511.60 - Legislative - Capital Outlay | 303,803 | | | | | | 1,716 | | | | 305,519 |
| 511.70 - Legislative - Debt Service | 1,550,166 | | | | | | | | | | 1,550,166 |
| 511.80 - Legislative - Grants and Aids | 764,442 | | | | | | | | | | 764,442 |
| 512.10 - Executive - Personnel Services | 195,185 | | | | | | | | | | 195,185 |
| 512.30 - Executive - Operating Expenses | 15,306 | | | | | | | | | | 15,306 |
| 513.10 - Financial and Administrative - Personnel Services | 10,344,528 | 137,406 | | | | | | | | | 10,481,934 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 513.30 - Financial and Administrative - Operating Expenses | 2,912,876 | 107,219 | | | | 948,655 | | | | | 3,968,750 |
| 513.60 - Financial and Administrative - Capital Outlay | 319,829 | 60,525 | | | | | | | | | 380,354 |
| 513.80 - Financial and Administrative - Grants and Aids | 308,532 | | | | | | | | | | 308,532 |
| 514.10 - Legal Counsel - Personnel Services | 328,028 | | | | | | | | | | 328,028 |
| 514.30 - Legal Counsel - Operating Expenses | 39,489 | | | | | | | | | | 39,489 |
| 515.10 - Comprehensive Planning - Personnel Services | 950,050 | | | | | | | | | | 950,050 |
| 515.30 - Comprehensive Planning - Operating Expenses | 86,079 | | | | | | | | | | 86,079 |
| 515.60 - Comprehensive Planning - Capital Outlay | 3,843 | | | | | | | | | | 3,843 |
| 517.70 - Debt Service Payments - Debt Service | | | 885,243 | | | | | | | | 885,243 |
| 519.10 - Other General Government - Personnel Services | 3,504,620 | | | | | | 623,512 | | | | 4,128,132 |
| 519.30 - Other General Government - Operating Expenses | 2,341,813 | | | | | | 223,129 | | | | 2,564,942 |
| 519.60 - Other General Government - Capital Outlay | 1,409,062 | | | 5,112 | | | | | | | 1,414,174 |
| 521.10 - Law Enforcement - Personnel Services | 24,372,258 | 201,114 | | | | | 4,570,817 | | | | 29,144,189 |
| 521.30 - Law Enforcement - Operating Expenses | 4,969,171 | 185,500 | | | | | | | | | 5,154,671 |
| 521.60 - Law Enforcement - Capital Outlay | 1,293,164 | 190,741 | | | | | | | | | 1,483,905 |
| 521.70 - Law Enforcement - Debt Service | 734,015 | | | | | | | | | | 734,015 |
| 522.10 - Fire Control - Personnel Services | | 6,499,671 | | | | | | | | | 6,499,671 |
| 522.30 - Fire Control - Operating Expenses | | 1,736,580 | | | | | | | | | 1,736,580 |
| 522.60 - Fire Control - Capital Outlay | | 512,042 | | | | | | | | | 512,042 |
| 522.70 - Fire Control - Debt Service | | | | | | | | | | | 0 |
| 523.30 - Detention/Corrections - Operating Expenses | 11,819,354 | | | | | | | | | | 11,819,354 |
| 523.80 - Detention/Corrections - Grants and Aids | 240,245 | | | | | | | | | | 240,245 |
| 524.10 - Protective Inspections - Personnel Services | | | | | | 1,511,607 | | | | | 1,511,607 |
| 524.30 - Protective Inspections - Operating Expenses | | | | | | 126,461 | | | | | 126,461 |
| 524.60 - Protective Inspections - Capital Outlay | | | | | | | | | | | 0 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | | 181,566 | | | | | | | | | 181,566 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | | 140,671 | | | | | | | | | 140,671 |
| 525.60 - Emergency and Disaster Relief - Capital Outlay | | 2,075 | | | | | | | | | 2,075 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | | | | | | | | | | 6,572,931 | 6,572,931 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 15,340 | | | | | | | | | 3,388,661 | 3,404,001 |
| 527.30 - Medical Examiners - Operating Expenses | 355,414 | | | | | | | | | | 355,414 |
| 529.10 - Other Public Safety - Personnel Services | 406,015 | 274,378 | | | | | | | | | 680,393 |
| 529.30 - Other Public Safety - Operating Expenses | 114,734 | 377,169 | | | | | | | | | 491,903 |
| 533.30 - Water Utility Services - Operating Expenses | | 34,325 | | | | 7,651 | | | | | 41,976 |
| 533.60 - Water Utility Services - Capital Outlay | | | | | | 52,479 | | | | | 52,479 |
| 533.70 - Water Utility Services - Debt Service | | 401,417 | | | | | | | | | 401,417 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 1,375,065 | | | | | 1,375,065 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 2,841,078 | | | | | 2,841,078 |
| 534.60 - Garbage/Solid Waste - Capital Outlay | | | | | | 390,026 | | | | | 390,026 |
| 534.70 - Garbage/Solid Waste - Debt Service | | | | | | 24,343 | | | | | 24,343 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | 4,038 | | | | 33,594 | | | | | 37,632 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 4,502,707 | | | | | 4,502,707 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 9,389,046 | | | | | 9,389,046 |
| 536.60 - Water/Sewer Services - Capital Outlay | | | | | | 434,646 | | | | | 434,646 |
| 536.70 - Water/Sewer Services - Debt Service | | | | | | 1,616,778 | | | | | 1,616,778 |
| 536.80 - Water/Sewer Services - Grants and Aids | | | | | | -1,648 | | | | | -1,648 |
| 537.10 - Conservation/Resource Management - Personnel Services | 453,695 | 187,181 | | | | | | | | | 640,876 |
| 537.30 - Conservation/Resource Management - Operating Expenses | 1,477,632 | 1,232,918 | | | | 63,042 | | | | | 2,773,592 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 537.60 - Conservation/Resource Management - Capital Outlay | 2,490 | | | | | | | | | | 2,490 |
| 537.80 - Conservation/Resource Management - Grants and Aids | 16,062 | | | | | | | | | | 16,062 |
| 538.10 - Flood Control/Stormwater Control - Personnel Services | | 61,666 | | | | | | | | | 61,666 |
| 538.30 - Flood Control/Stormwater Control - Operating Expenses | | 131,438 | | | | | | | | | 131,438 |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay | | 5,124 | | | | | | | | | 5,124 |
| 539.10 - Other Physical Environment - Personnel Services | | 76,034 | | | | | | | | | 76,034 |
| 539.30 - Other Physical Environment - Operating Expenses | | 7,991 | | | | | | | | | 7,991 |
| 541.10 - Road/Street Facilities - Personnel Services | | 4,959,798 | | | | | | | | | 4,959,798 |
| 541.30 - Road/Street Facilities - Operating Expenses | | 2,735,618 | 3,490 | | | | | | | | 2,739,108 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 8,619,787 | | 1,332,693 | | | | | | | 9,952,480 |
| 541.70 - Road/Street Facilities - Debt Service | | | 2,889,367 | | | | | | | | 2,889,367 |
| 541.80 - Road/Street Facilities - Grants and Aids | | | | | | | | | | | 0 |
| 542.30 - Airports - Operating Expenses | 134,009 | 148,667 | | | | | | | | | 282,676 |
| 542.60 - Airports - Capital Outlay | | 119,987 | | | | | | | | | 119,987 |
| 542.70 - Airports - Debt Service | 7,795 | | | | | | | | | | 7,795 |
| 544.10 - Mass Transit - Personnel Services | | 1,144,287 | | | | | | | | | 1,144,287 |
| 544.30 - Mass Transit - Operating Expenses | | 479,969 | | | | | | | | | 479,969 |
| 544.60 - Mass Transit - Capital Outlay | | 139,205 | | | | | | | | | 139,205 |
| 549.30 - Other Transportation - Operating Expenses | | 223,217 | | | | | | | | | 223,217 |
| 549.80 - Other Transportation - Grants and Aids | | 84,632 | | | | | | | | | 84,632 |
| 552.10 - Industry Development - Personnel Services | | 213,561 | | | | | | | | | 213,561 |
| 552.30 - Industry Development - Operating Expenses | | 797,706 | | | | | | | | | 797,706 |
| 552.60 - Industry Development - Capital Outlay | | 8,247 | | | | | | | | | 8,247 |
| 552.80 - Industry Development - Grants and Aids | | 25,200 | | | | | | | | | 25,200 |
| 553.10 - Veterans Services - Personnel Services | 170,495 | | | | | | | | | | 170,495 |
| 553.30 - Veterans Services - Operating Expenses | 8,105 | | | | | | | | | | 8,105 |
| 553.60 - Veterans Services - Capital Outlay | 2,984 | | | | | | | | | | 2,984 |
| 554.10 - Housing and Urban Development - Personnel Services | 133,608 | 68,314 | | | | | | | | | 201,922 |
| 554.30 - Housing and Urban Development - Operating Expenses | 875 | 360,933 | | | | | | | | | 361,808 |
| 554.80 - Housing and Urban Development - Grants and Aids | | 117,920 | | | | | | | | | 117,920 |
| 562.10 - Health - Personnel Services | 686,980 | | | | | | | | | | 686,980 |
| 562.30 - Health - Operating Expenses | 917,597 | | | | | | | | | | 917,597 |
| 562.60 - Health - Capital Outlay | 4,845 | | | | | | | | | | 4,845 |
| 562.80 - Health - Grants and Aids | 301,701 | | | | | | | | | | 301,701 |
| 563.80 - Mental Health - Grants and Aids | 492,217 | | | | | | | | | | 492,217 |
| 564.30 - Public Assistance - Operating Expenses | 2,143,730 | 8,766 | | | | | | | | | 2,152,496 |
| 569.10 - Other Human Services - Personnel Services | 619,567 | 737,464 | | | | | | | | | 1,357,031 |
| 569.30 - Other Human Services - Operating Expenses | 91,234 | 2,931,768 | | | | | | | | | 3,023,002 |
| 569.60 - Other Human Services - Capital Outlay | 2,145 | | | | | | | | | | 2,145 |
| 569.70 - Other Human Services - Debt Service | | | 604,029 | | | | | | | | 604,029 |
| 569.80 - Other Human Services - Grants and Aids | 49,212 | | | | | | | | | | 49,212 |
| 571.10 - Libraries - Personnel Services | | 1,794,202 | | | | | | | | | 1,794,202 |
| 571.30 - Libraries - Operating Expenses | | 638,321 | | | | | | | | | 638,321 |
| 571.60 - Libraries - Capital Outlay | | 209,246 | | | | | | | | | 209,246 |
| 571.70 - Libraries - Debt Service | | 64,090 | | | | | | | | | 64,090 |
| 571.80 - Libraries - Grants and Aids | | 50,093 | | | | | | | | | 50,093 |
| 572.10 - Parks/Recreation - Personnel Services | 605,766 | | | | | | | | | | 605,766 |
| 572.30 - Parks/Recreation - Operating Expenses | 395,938 | 14,175 | | | | | | | | | 410,113 |
| 572.60 - Parks/Recreation - Capital Outlay | 9,666 | 163,816 | | | | | | | | | 173,482 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-------------|
| 572.70 - Parks/Recreation - Debt Service | 90,608 | | | | | | | | | | 90,608 |
| 579.10 - Other Culture/Recreation - Personnel Services | | | | | | | | | | | 0 |
| 579.30 - Other Culture/Recreation - Operating Expenses | | 36,831 | | | | | | | | | 36,831 |
| 579.60 - Other Culture/Recreation - Capital Outlay | | 117,530 | | | | | | | | | 117,530 |
| 581.80 - Interfund Transfers Out - Grants and Aids | | | | | | | | | | | 0 |
| 581.90 - Interfund Transfers Out - Other Uses | 7,590,498 | 7,237,737 | 11,628 | | | 3,840,170 | 5,715 | | | | 18,685,748 |
| 602.10 - State Attorney Administration - Personnel Services | | 119,220 | | | | | | | | | 119,220 |
| 602.30 - State Attorney Administration - Operating Expenses | 6,610 | 39,447 | | | | | | | | | 46,057 |
| 602.60 - State Attorney Administration - Capital Outlay | | 3,898 | | | | | | | | | 3,898 |
| 603.10 - Public Defender Administration - Personnel Services | | 37,090 | | | | | | | | | 37,090 |
| 603.30 - Public Defender Administration - Operating Expenses | 1,212 | 26,102 | | | | | | | | | 27,314 |
| 603.60 - Public Defender Administration - Capital Outlay | | 1,930 | | | | | | | | | 1,930 |
| 604.10 - Clerk of Court Administration - Personnel Services | 509,212 | | | | | | | | | | 509,212 |
| 604.30 - Clerk of Court Administration - Operating Expenses | 25,169 | | | | | | | | | | 25,169 |
| 604.60 - Clerk of Court Administration - Capital Outlay | | | | | | | | | | | 0 |
| 605.10 - Judicial Support - Personnel Services | | 135,465 | | | | | | | | | 135,465 |
| 605.30 - Judicial Support - Operating Expenses | 12,544 | 78,921 | | | | | | | | | 91,465 |
| 605.60 - Judicial Support - Capital Outlay | | 51,312 | | | | | | | | | 51,312 |
| 608.10 - Jury Management - Personnel Services | 248,643 | | | | | | | | | | 248,643 |
| 608.30 - Jury Management - Operating Expenses | 37,143 | | | | | | | | | | 37,143 |
| 609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses | | 9,733 | | | | | | | | | 9,733 |
| 614.10 - Clerk of Court - Personnel Services | 211,073 | | | | | | | | | | 211,073 |
| 622.10 - Drug Court - Personnel Services | | 24,408 | | | | | | | | | 24,408 |
| 622.30 - Drug Court - Operating Expenses | | 42,821 | | | | | | | | | 42,821 |
| 634.10 - Clerk of Court - Personnel Services | 185,341 | | | | | | | | | | 185,341 |
| 654.10 - Clerk of Court - Personnel Services | 251,464 | | | | | | | | | | 251,464 |
| 654.30 - Clerk of Court - Operating Expenses | 3,511 | | | | | | | | | | 3,511 |
| 654.60 - Clerk of Court - Capital Outlay | | | | | | | | | | | 0 |
| 674.10 - Clerk of Court - Personnel Services | 155,943 | | | | | | | | | | 155,943 |
| 682.10 - Alternative Dispute Resolutions - Personnel Services | | 34,648 | | | | | | | | | 34,648 |
| 682.30 - Alternative Dispute Resolutions - Operating Expenses | | 9,988 | | | | | | | | | 9,988 |
| 685.30 - Guardian ad Litem - Operating Expenses | 29,944 | 6,137 | | | | | | | | | 36,081 |
| 685.60 - Guardian ad Litem - Capital Outlay | | 82 | | | | | | | | | 82 |
| 694.10 - Clerk of Court - Personnel Services | 107,036 | | | | | | | | | | 107,036 |
| 694.30 - Clerk of Court - Operating Expenses | 292 | | | | | | | | | | 292 |
| 714.30 - Public Law Library - Operating Expenses | | 13,907 | | | | | | | | | 13,907 |
| 714.60 - Public Law Library - Capital Outlay | | | | | | | | | | | 0 |
| 719.10 - Other Operating Court Costs - Personnel Services | 207,848 | 82,263 | | | | | | | | | 290,111 |
| 719.30 - Other Operating Court Costs - Operating Expenses | 134 | 27,054 | | | | | | | | | 27,188 |
| 724.10 - Clerk of Court - Personnel Services | 130,743 | | | | | | | | | | 130,743 |
| 744.10 - Clerk of Court - Personnel Services | 93,205 | | | | | | | | | | 93,205 |
| 764.10 - Clerk of Court - Personnel Services | 121,862 | | | | | | | | | | 121,862 |
| 764.30 - Clerk of Court - Operating Expenses | | | | | | | | | | | 0 |
| Grand Total | 89,955,234 | 47,744,302 | 4,393,757 | 1,337,805 | | 27,155,700 | 12,017,366 | | | 9,961,592 | 192,565,756 |

Affiliates Report for FYE 2017

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|-------------|
| Special District - Citrus County Fire Protection Taxing District | Blended in Primary Report | \$8,728,606 | \$8,807,300 | \$0 |
| Other Entity - Citrus County Municipal Service Taxing District | Blended in Primary Report | \$725,042 | \$544,611 | \$0 |
| Special District - Citrus County Port Authority | Blended in Primary Report | \$0 | \$0 | \$0 |
| Special District - Citrus County Special Library District | Blended in Primary Report | \$2,962,068 | \$3,093,137 | \$0 |
| Other Entity - Citrus County Special Lighting District | Blended in Primary Report | \$412,147 | \$408,427 | \$0 |
| Special District - Citrus Information Cooperative | Blended in Primary Report | \$1,023,475 | \$948,655 | \$0 |
| Other Entity - Nature Coast Emergency Medical Foundation, Inc. | Discretely Reported | \$10,040,386 | \$9,961,592 | \$2,186,769 |