

Unit Information

Unit Type: County

Year: 2010

Unit Name: Citrus

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Betty J. Strifler

Title: Clerk of Circuit Court

Phone: (352) 341-6400

Address:

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

Contact Information

Name: Mrs. Sarah C. Koser

Title: Finance Director

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: 3/22/2011

Audit Received Date: 3/22/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$112,562,720

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/17/2011

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
1201 S Orlando Avenue
Suite 400
Winter Park, FL 32789-7192

Certification

Chief Financial Officer

Name: Betty Strifler

Title: Citrus County Clerk of the Circuit Court

Chairman/Elected Official

Name: Dennis Damato

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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	48,917,413	13,896,080									62,813,493
312100 - Local Option Taxes		633,523									633,523
312300 - County Ninth-Cent Voted Fuel Tax		569,260									569,260
312410 - First Local Option Fuel Tax		2,985,923									2,985,923
312420 - Second Local Option Fuel Tax		2,121,855									2,121,855
315000 - Communications Service Tax (Chapter 202)	1,935,456										1,935,456
316000 - Local Business Tax (Chapter 205)		135,436				41,680					177,116
322000 - Building Permits	13,050					1,405,853					1,418,903
323500 - Franchise Fee - Cable Television	52,252										52,252
324110 - Impact Fees - Residential - Public Safety		224,494									224,494
324310 - Impact Fees - Residential - Transportation		451,878									451,878
324510 - Impact Fees - Residential - Human Services		473,866									473,866
324610 - Impact Fees - Residential - Culture/Recreation		184,143									184,143
324710 - Impact Fees - Residential - Other		218,622									218,622
325100 - Special Assessments - Capital Improvement		1,242,866									1,242,866
325200 - Special Assessments - Charges for Public Services		369,923									369,923
329000 - Other Permits, Fees & Special Assessments	123,294	2,435									125,729
331100 - Federal Grant - General Government		24,077									24,077
331200 - Federal Grant - Public Safety		1,055,189									1,055,189
331410 - Federal Grant - Airport Development		5,022,457									5,022,457
331420 - Federal Grant - Mass Transit		408,480									408,480
331490 - Federal Grant - Other Transportation		6,548,269	133,924								6,682,193
331500 - Federal Grant - Economic Environment		2,791,472									2,791,472
331650 - Federal Grant - Child Support Reimbursement	199,122										199,122
331690 - Federal Grant - Other Human Services		2,307,610									2,307,610
331820 - Federal Grant - Drug Court Management		41,457									41,457
331900 - Federal Grant - Other		32,622									32,622
333000 - Federal Payments In Lieu Of Taxes		107,442									107,442
334200 - State Grant - Public Safety		116,256									116,256
334350 - State Grant - Sewer/Wastewater						1,138					1,138
334390 - State Grant - Other Physical Environment	250,860	63									250,923
334410 - State Grant - Airport Development		627,720									627,720
334420 - State Grant - Mass Transit		263,135									263,135
334490 - State Grant - Other Transportation		1,441,095									1,441,095
334500 - State Grant - Economic Environment		500,873									500,873
334690 - State Grant - Other Human Services		681,100									681,100
334700 - State Grant - Culture/Recreation		160,458									160,458
334900 - State Grant - Other	72,561	213,044									285,605
335120 - State Revenue Sharing - Proceeds	3,018,918										3,018,918
335130 - State Revenue Sharing - Insurance Agents County Licenses	30,508										30,508
335140 - State Revenue Sharing - Mobile Home Licenses	80,201										80,201
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	40,747										40,747
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	6,126,150										6,126,150

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		9,652									9,652
335290 - State Revenue Sharing - Other Public Safety	18,536										18,536
335420 - State Revenue Sharing - Mass Transit		2,113,349									2,113,349
335490 - State Revenue Sharing - Other Transportation		5,233									5,233
335690 - State Revenue Sharing - Other Human Services	886										886
335700 - State Revenue Sharing - Culture/Recreation		5,075									5,075
335800 - State Revenue Sharing - Clerk Allotment from JAC	1,937,906										1,937,906
337200 - Local Government Unit Grant - Public Safety						52,559				95,126	147,685
337500 - Local Government Unit Grant - Economic Environment		58,621									58,621
337600 - Local Government Unit Grant - Human Services		5,279									5,279
338000 - Shared Revenue From Other Local Units										647,427	647,427
341100 - Service Charge - Recording Fees	694,464	420,825									1,115,289
341200 - Internal Service Fund Fees and Charges	52,463						8,163,981				8,216,444
341300 - Administrative Service Fees	702										702
341520 - Fees remitted to County from Sheriff	198,716										198,716
341560 - Fees remitted to County from Property Appraiser		6,884									6,884
341800 - County Officer Commission and Fees	2,364,136										2,364,136
341900 - Other General Government Charges and Fees		15,084				703,920				90,917	809,921
342100 - Service Charge - Law Enforcement Services	2,694,535										2,694,535
342200 - Service Charge - Fire Protection		248									248
342300 - Service Charge - Housing for Prisoners	4,006,146										4,006,146
342600 - Service Charge - Ambulance Fees										5,958,696	5,958,696
342900 - Service Charge - Other Public Safety Charges and Fees	16,510	1,530,057									1,546,567
343300 - Service Charge - Water Utility						7,463,969					7,463,969
343400 - Service Charge - Garbage/Solid Waste						5,921,246					5,921,246
343500 - Service Charge - Sewer/Wastewater Utility						6,966,010					6,966,010
343600 - Service Charge - Water/Sewer Combination Utility						270,237					270,237
343700 - Service Charge - Conservation and Resource Management		2,073,346									2,073,346
344100 - Service Charge - Airports	10,821										10,821
344300 - Service Charge - Mass Transit		48,219									48,219
344900 - Service Charge - Other Transportation Charges		538,965									538,965
346400 - Service Charge - Animal Control and Shelter Fees	140,113										140,113
346900 - Service Charge - Other Human Services Charges		259,148									259,148
347200 - Service Charge - Parks and Recreation	57,553	435,475									493,028
347300 - Service Charge - Cultural Services		2,223									2,223
347400 - Service Charge - Special Events		12,154									12,154
347500 - Service Charge - Special Recreation Facilities	2,823	7,138									9,961
347900 - Service Charge - Other Culture/Recreation Charges	543										543
348921 - Court Innovations/Local Requirements		33,166									33,166
348922 - Legal Aid		33,166									33,166
348923 - Law Library		33,166									33,166
348924 - Juvenile Alternative Programs		33,166									33,166
348930 - State Court Facility Surcharge (\$30)	13,984	274,349									288,333
348990 - Court Related Collections NOT Remitted to the State		103,148									103,148
349000 - Other Charges for Services	232,947	13,113				15,825					261,885
351100 - Judgments and Fines - As Decided by County Court Criminal	117,359	42,522				713					160,594
351700 - Intergovernmental Radio Communication Program		68,665									68,665

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351800 - 10% of Fines to Public Records Modernization Trust Fund		102,717									102,717
351900 - Judgments and Fines - Other Court Ordered		29,651									29,651
354000 - Fines - Local Ordinance Violation	16,810					140					16,950
359000 - Other Judgments, Fines and Forfeits	1,360	114,030									115,390
361100 - Interest	459,750	1,027,130	16,261	82,469		898,289	115,529			1,832	2,601,260
362000 - Rents and Royalties	206,808	15,825									222,633
364000 - Disposition of Fixed Assets	67,262	76,242				644	36,072				180,220
365000 - Sale of Surplus Materials and Scrap	23,100	4,396				183,562	2,025				213,083
366000 - Contributions and Donations from Private Sources	8,069	209,704								930	218,703
367000 - Licenses	105,626	81,786									187,412
369300 - Settlements	336,069						9,047				345,116
369400 - Slot Machine Proceeds						11,225					11,225
369900 - Other Miscellaneous Revenues	436,116	877,866				222,933	1,046,036			21,067	2,604,018
381000 - Inter-Fund Group Transfers In	2,174,132	4,359,851	2,447,725			5,396,642	903,271				15,281,621
384000 - Debt Proceeds		5,813,283		15,100,000							20,913,283
385000 - Proceeds from Refunding Bonds	12,200,000	10,165,002									22,365,002
388100 - Sale of General Capital Asset		55,282									55,282
389100 - Proprietary - Interest						278,640					278,640
389200 - Proprietary - Federal Grants and Donations						504,449					504,449
389400 - Proprietary - Other Grants and Donations		435				5,464	20,998				26,897
389700 - Proprietary - Capital Contributions from Other Public Source						192,185					192,185
389900 - Proprietary - Other Non-Operating Sources		99,160									99,160
Grand Total	89,456,777	77,290,169	2,597,910	15,182,469		30,537,323	10,296,959			6,815,995	232,177,602

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,286,331						5,660,398				6,946,729
511.30 - Legislative - Operating Expenses	13,088,919	9,093					2,961,501				16,059,513
511.60 - Legislative - Capital Outlay	859,910										859,910
511.70 - Legislative - Debt Service	13,245,334										13,245,334
511.80 - Legislative - Grants and Aids	1,662,647										1,662,647
512.10 - Executive - Personnel Services	154,494										154,494
512.30 - Executive - Operating Expenses	2,052										2,052
513.10 - Financial and Administrative - Personnel Services	9,878,586	46,598									9,925,184
513.30 - Financial and Administrative - Operating Expenses	2,617,031	806,172				922,355					4,345,558
513.60 - Financial and Administrative - Capital Outlay	255,046	3,658									258,704
514.10 - Legal Counsel - Personnel Services	416,062										416,062
514.30 - Legal Counsel - Operating Expenses	225,871										225,871
515.10 - Comprehensive Planning - Personnel Services	1,341,662										1,341,662
515.30 - Comprehensive Planning - Operating Expenses	180,446										180,446
517.70 - Debt Service Payments - Debt Service			1,155,521								1,155,521

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.10 - Other General Governmental Services - Personnel Services	3,813,242						712,492				4,525,734
519.30 - Other General Governmental Services - Operating Expenses	2,311,033			81,494			245,745				2,638,272
519.60 - Other General Governmental Services - Capital Outlay	23,389						1,190				24,579
519.80 - Other General Governmental Services - Grants and Aids	100,000										100,000
521.10 - Law Enforcement - Personnel Services	23,143,012	1,428,378					2,121,855				26,693,245
521.30 - Law Enforcement - Operating Expenses	4,958,696	865,190									5,823,886
521.60 - Law Enforcement - Capital Outlay	1,184,968	872,156									2,057,124
521.70 - Law Enforcement - Debt Service	339,812		647,088								986,900
522.10 - Fire Control - Personnel Services	329,917	3,188,768									3,518,685
522.30 - Fire Control - Operating Expenses	26,355	1,079,950									1,106,305
522.60 - Fire Control - Capital Outlay		834,114									834,114
522.70 - Fire Control - Debt Service		136,059									136,059
522.80 - Fire Control - Grants and Aids		4,819									4,819
524.10 - Protective Inspections - Personnel Services						1,174,472					1,174,472
524.30 - Protective Inspections - Operating Expenses						102,571					102,571
525.10 - Emergency and Disaster Relief Services - Personnel Services		114,318									114,318
525.30 - Emergency and Disaster Relief Services - Operating Expenses		7,269									7,269
525.60 - Emergency and Disaster Relief Services - Capital Outlay		7,936									7,936
526.10 - Ambulance and Rescue Services - Personnel Services										4,241,870	4,241,870
526.30 - Ambulance and Rescue Services - Operating Expenses		22,507								2,134,665	2,157,172
527.30 - Medical Examiners - Operating Expenses	378,457										378,457
529.10 - Other Public Safety - Personnel Services	461,426	508,140									969,566
529.30 - Other Public Safety - Operating Expenses	130,849	669,743									800,592
529.60 - Other Public Safety - Capital Outlay		96,383									96,383
529.70 - Other Public Safety - Debt Service		139,621									139,621
533.30 - Water Utility Services - Operating Expenses		106,516				3,965					110,481
533.60 - Water Utility Services - Capital Outlay		64,980				54,470					119,450
533.70 - Water Utility Services - Debt Service		489,198									489,198
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,178,022					1,178,022
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						2,966,990					2,966,990
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						1,459,907					1,459,907
534.90 - Garbage/Solid Waste Control Services - Other Uses						129					129
535.30 - Sewer/Wastewater Services - Operating Expenses		6,563									6,563
535.60 - Sewer/Wastewater Services - Capital Outlay						39,211					39,211
536.10 - Water-Sewer Combination Services - Personnel Services						2,818,672					2,818,672
536.30 - Water-Sewer Combination Services - Operating Expenses		3,816				8,456,112					8,459,928
536.60 - Water-Sewer Combination Services - Capital Outlay						289,416					289,416
536.70 - Water-Sewer Combination Services - Debt Service		186,407				2,346,201					2,532,608
536.80 - Water-Sewer Combination Services - Grants and Aids						3,227					3,227
537.10 - Conservation and Resource Management - Personnel Services	535,729	230,965									766,694
537.30 - Conservation and Resource Management - Operating Expenses	495,059	2,043,864									2,538,923
537.80 - Conservation and Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		577,613									577,613
539.30 - Other Physical Environment - Operating Expenses		93,862									93,862

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.60 - Other Physical Environment - Capital Outlay		24,974									24,974
541.10 - Road and Street Facilities - Personnel Services		5,772,090									5,772,090
541.30 - Road and Street Facilities - Operating Expenses		3,844,478		182,522							4,027,000
541.60 - Road and Street Facilities - Capital Outlay		17,588,077		3,149,365							20,737,442
541.70 - Road and Street Facilities - Debt Service		10,546,162									10,546,162
542.30 - Airports - Operating Expenses	104,038	756,228									860,266
542.60 - Airports - Capital Outlay	139	5,198,920									5,199,059
544.10 - Mass Transit Systems - Personnel Services		973,109									973,109
544.30 - Mass Transit Systems - Operating Expenses		413,569									413,569
544.60 - Mass Transit Systems - Capital Outlay		24,950									24,950
549.10 - Other Transportation Systems/Services - Personnel Services		15,883									15,883
549.30 - Other Transportation Systems/Services - Operating Expenses		72									72
549.60 - Other Transportation Systems/Services - Capital Outlay		1,534,844									1,534,844
552.10 - Industry Development - Personnel Services		134,966									134,966
552.30 - Industry Development - Operating Expenses		430,284									430,284
552.60 - Industry Development - Capital Outlay		4,925									4,925
552.80 - Industry Development - Grants and Aids		249,500									249,500
553.10 - Veteran's Services - Personnel Services	112,684										112,684
553.30 - Veteran's Services - Operating Expenses	13,052	8,109									21,161
553.60 - Veteran's Services - Capital Outlay		465,027									465,027
554.10 - Housing and Urban Development - Personnel Services	139,078	104,492									243,570
554.30 - Housing and Urban Development - Operating Expenses	3,681	1,815,353									1,819,034
554.80 - Housing and Urban Development - Grants and Aids		150,000									150,000
562.10 - Health Services - Personnel Services	486,237										486,237
562.30 - Health Services - Operating Expenses	1,504,472										1,504,472
562.60 - Health Services - Capital Outlay	16,024										16,024
563.80 - Mental Health Services - Grants and Aids	329,821										329,821
564.10 - Public Assistance Services - Personnel Services	34,474										34,474
564.30 - Public Assistance Services - Operating Expenses	1,215,510										1,215,510
569.10 - Other Human Services - Personnel Services	418,977	881,571									1,300,548
569.30 - Other Human Services - Operating Expenses	11,369	2,582,960									2,594,329
569.60 - Other Human Services - Capital Outlay		188,486									188,486
569.70 - Other Human Services - Debt Service			604,028								604,028
569.80 - Other Human Services - Grants and Aids	121,036										121,036
571.10 - Libraries - Personnel Services		2,401,955									2,401,955
571.30 - Libraries - Operating Expenses		624,777									624,777
571.60 - Libraries - Capital Outlay		316,838		17,396							334,234
571.70 - Libraries - Debt Service		359,428									359,428
571.80 - Libraries - Grants and Aids		28,431									28,431
572.10 - Parks and Recreation - Personnel Services	531,938	264,689									796,627
572.30 - Parks and Recreation - Operating Expenses	420,307	279,099									699,406
572.60 - Parks and Recreation - Capital Outlay	8,134	239,275									247,409
572.70 - Parks and Recreation - Debt Service		160,923									160,923
574.30 - Special Events - Operating Expenses		35									35
579.30 - Other Culture/Recreation - Operating Expenses		14,289									14,289
581.90 - Inter-Fund Group Transfers Out - Other Uses	3,528,756	8,990,466		6,626		2,750,929	4,844				15,281,621
600.30 - Regional Counsel Administration - Operating Expenses		13,107									13,107
600.60 - Regional Counsel Administration - Capital Outlay		4,889									4,889

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
602.10 - State Attorney Administration - Personnel Services		75,034									75,034
602.30 - State Attorney Administration - Operating Expenses	5,646	65,136									70,782
603.10 - Public Defender Administration - Personnel Services		36,900									36,900
603.30 - Public Defender Administration - Operating Expenses	1,968	19,305									21,273
603.60 - Public Defender Administration - Capital Outlay		13,867									13,867
604.10 - Clerk of Court Administration - Personnel Services	140,690										140,690
604.30 - Clerk of Court Administration - Operating Expenses	6,901										6,901
605.10 - Judicial Support - Personnel Services		117,394									117,394
605.30 - Judicial Support - Operating Expenses	14,107	64,946									79,053
605.60 - Judicial Support - Capital Outlay		39,554									39,554
608.10 - Jury Management - Personnel Services	238,361										238,361
608.30 - Jury Management - Operating Expenses	33,891										33,891
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		180									180
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	117,663										117,663
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	3,215										3,215
616.10 - Clinical Evaluations - Circuit Criminal - Personnel Services		5,942									5,942
616.30 - Clinical Evaluations - Circuit Criminal - Operating Expenses		69,507									69,507
622.10 - Drug Court - Circuit Criminal - Personnel Services		57,728									57,728
622.30 - Drug Court - Circuit Criminal - Operating Expenses		84,354									84,354
622.60 - Drug Court - Circuit Criminal - Capital Outlay		4,191									4,191
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	341,467										341,467
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	3,097										3,097
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	125,178										125,178
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	5,231										5,231
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	229										229
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	107,440										107,440
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	1,503										1,503
682.10 - Alternative Dispute Resolutions - Circuit Juvenile - Personnel Services		49,886									49,886
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses		3,132									3,132
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	5,879	252									6,131
694.10 - Clerk of Court Administration - Probate - Personnel Services	77,551										77,551
694.30 - Clerk of Court Administration - Probate - Operating Expenses	460										460
714.60 - Public Law Library - Capital Outlay		47,862									47,862
719.10 - Other Operating Court Costs - Personnel Services	300,917	71,199									372,116
719.30 - Other Operating Court Costs - Operating Expenses	3,072	31,056									34,128
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	39,661										39,661
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	621										621
744.10 - Clerk of Court Administration - County Civil - Personnel Services	58,843										58,843
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	1,114										1,114
764.10 - Clerk of Court Administration - Traffic - Personnel Services	175,602										175,602

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	2,995										2,995
Grand Total	94,275,426	82,909,311	2,406,637	3,437,403		24,566,649	11,708,025			6,376,535	225,679,986

Data Element Worksheet Report for FYE: 2010, Citrus

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$5,240,131	\$5,476,891	\$714,463
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$715,213	\$961,885	\$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	\$3,302,119	\$3,756,441	\$1,716,797
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$354,395	\$390,662	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$705,786	\$922,355	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$6,815,995	\$6,376,535	\$1,348,501

