

Unit Information

Unit Type: County

Year: 2011

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: 3/14/2012

Audit Received Date: 3/22/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$108,667,088

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/8/2012

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:
1201 S Orlando Ave
Suite 400
Winter Park, FL 32789

Certification

Chief Financial Officer

Name: Betty Strifler

Title: Citrus County Clerk of the Circuit Court

Chairman/Elected Official

Name: Winn Webb

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?

☐☐

Revenues Report for FYE 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,798,605	13,285,264									60,083,869
312100 - Local Option Taxes		566,537									566,537
312300 - County Ninth-Cent Voted Fuel Tax		553,543									553,543
312410 - First Local Option Fuel Tax		2,907,765									2,907,765
312420 - Second Local Option Fuel Tax		2,083,989									2,083,989
315000 - Communications Service Tax (Chapter 202)	1,881,426										1,881,426
316000 - Local Business Tax (Chapter 205)		134,639				41,880					176,519
322000 - Building Permits	15,310					1,444,507					1,459,817
323500 - Franchise Fee - Cable Television	51,073										51,073
324110 - Impact Fees - Residential - Public Safety		380,713									380,713
324310 - Impact Fees - Residential - Transportation		124,305									124,305
324510 - Impact Fees - Residential - Human Services		234,769									234,769
324610 - Impact Fees - Residential - Culture/Recreation		113,442									113,442
324710 - Impact Fees - Residential - Other		355,156									355,156
325100 - Special Assessments - Capital Improvement		1,364,693									1,364,693
325200 - Special Assessments - Charges for Public Services		485,412									485,412
329000 - Other Permits, Fees & Special Assessments	112,193	2,020									114,213
331100 - Federal Grant - General Government		18,761									18,761
331200 - Federal Grant - Public Safety		763,698									763,698
331410 - Federal Grant - Airport Development		1,203,947									1,203,947
331420 - Federal Grant - Mass Transit		497,483									497,483
331490 - Federal Grant - Other Transportation		141,586	330,225								471,811
331500 - Federal Grant - Economic Environment		2,534,760				640,117					3,174,877
331650 - Federal Grant - Child Support Reimbursement	367,610										367,610
331690 - Federal Grant - Other Human Services		2,476,903									2,476,903
331700 - Federal Grant - Culture/Recreation		9,600									9,600
331820 - Federal Grant - Drug Court Management		40,520									40,520
331900 - Federal Grant - Other		66,234									66,234
333000 - Federal Payments In Lieu Of Taxes	44,336										44,336
334200 - State Grant - Public Safety		117,179									117,179
334350 - State Grant - Sewer/Wastewater						20,980					20,980
334390 - State Grant - Other Physical Environment	547,415	1,500									548,915
334410 - State Grant - Airport Development		1,169,192									1,169,192
334420 - State Grant - Mass Transit		247,690									247,690
334490 - State Grant - Other Transportation		3,203,836									3,203,836
334500 - State Grant - Economic Environment		852,230									852,230
334690 - State Grant - Other Human Services		683,806									683,806
334700 - State Grant - Culture/Recreation		240,711									240,711
334900 - State Grant - Other		156,545									156,545
335120 - State Revenue Sharing - Proceeds	2,649,903										2,649,903
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,521										32,521
335140 - State Revenue Sharing - Mobile Home Licenses	75,282										75,282
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	41,915										41,915
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	6,204,199										6,204,199
335290 - State Revenue Sharing - Other Public Safety	10,996	11,450									22,446
335420 - State Revenue Sharing - Mass Transit		2,089,778									2,089,778
335490 - State Revenue Sharing - Other Transportation		3,394									3,394
335690 - State Revenue Sharing - Other Human Services	9,613										9,613
335700 - State Revenue Sharing - Culture/Recreation		2,250									2,250
335800 - State Revenue Sharing - Clerk Allotment from JAC	1,884,919										1,884,919
336000 - State Payments In Lieu of Taxes	52,864										52,864
337200 - Local Government Unit Grant - Public Safety										15,604	15,604
337300 - Local Government Unit Grant - Physical Environment						31,702					31,702
337500 - Local Government Unit Grant - Economic Environment		45,717									45,717
337600 - Local Government Unit Grant - Human Services		3,895									3,895
338000 - Shared Revenue From Other Local Units										615,056	615,056
341100 - Service Charge - Recording Fees	419,890	414,061									833,951
341200 - Internal Service Fund Fees and Charges	34,991						8,207,893				8,242,884
341300 - Administrative Service Fees	672										672
341520 - Fees remitted to County from Sheriff	115,469										115,469
341560 - Fees remitted to County from Property Appraiser		9,014									9,014
341800 - County Officer Commission and Fees	2,178,637										2,178,637
341900 - Other General Government Charges and Fees	209,887	5,242				675,949				107,994	999,072
342100 - Service Charge - Law Enforcement Services	2,686,995										2,686,995
342300 - Service Charge - Housing for Prisoners	5,012,404										5,012,404
342600 - Service Charge - Ambulance Fees										5,760,396	5,760,396
342900 - Service Charge - Other Public Safety Charges and Fees	13,784	791,448									805,232
343300 - Service Charge - Water Utility						8,287,695					8,287,695
343400 - Service Charge - Garbage/Solid Waste						5,701,531					5,701,531
343500 - Service Charge - Sewer/Wastewater Utility						6,881,859					6,881,859
343600 - Service Charge - Water/Sewer Combination Utility						234,558					234,558
343700 - Service Charge - Conservation and Resource Management		1,912,635									1,912,635
344100 - Service Charge - Airports	3,956										3,956
344300 - Service Charge - Mass Transit		46,947									46,947
344900 - Service Charge - Other Transportation Charges	9,918	524,793									534,711
346400 - Service Charge - Animal Control and Shelter Fees	114,803										114,803
346900 - Service Charge - Other Human Services Charges		277,348									277,348
347200 - Service Charge - Parks and Recreation	513,103	2,007									515,110
347300 - Service Charge - Cultural Services	1,193										1,193
347400 - Service Charge - Special Events	13,641										13,641
347500 - Service Charge - Special Recreation Facilities	1,010										1,010
347900 - Service Charge - Other Culture/Recreation Charges	37,630										37,630
348921 - Court Innovations/Local Requirements		31,287									31,287
348922 - Legal Aid		31,287									31,287
348923 - Law Library		31,287									31,287
348924 - Juvenile Alternative Programs		31,287									31,287
348930 - State Court Facility Surcharge (\$30)	16,895	255,330									272,225
348990 - Other Court Collections Transferred to BOCC		93,265									93,265
349000 - Other Charges for Services	238,816	10,990				15,460					265,266
351100 - Judgments and Fines - As Decided by County Court Criminal	103,835	30,488				200					134,523

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351700 - Intergovernmental Radio Communication Program		59,930									59,930
351800 - 10% of Fines to Public Records Modernization Trust Fund		110,727									110,727
351900 - Judgments and Fines - Other Court Ordered		31,932									31,932
354000 - Fines - Local Ordinance Violation	21,215					440					21,655
359000 - Other Judgments, Fines and Forfeits	773	104,687									105,460
361100 - Interest	129,699	654,618	8,810	98,590		371,123	30,966			3,662	1,297,468
362000 - Rents and Royalties	251,237	15,825									267,062
364000 - Disposition of Fixed Assets	70,768	39,572				214,468	44,476				369,284
365000 - Sale of Surplus Materials and Scrap	3,600	4,055				198,346	1,834				207,835
366000 - Contributions and Donations from Private Sources	55,186	221,550									276,736
367000 - Licenses	113,160	85,184									198,344
369300 - Settlements	5,202	13,813									19,015
369400 - Slot Machine Proceeds						672					672
369900 - Other Miscellaneous Revenues	892,354	1,286,048		216,585		347,692	1,961,016			1,035	4,704,730
381000 - Inter-Fund Group Transfers In	4,269,155	2,881,860	3,500,912			526,616	1,061,525				12,240,068
383000 - Installment Purchases & Capital Lease Proceeds	73,675										73,675
384000 - Debt Proceeds				2,000,000							2,000,000
388200 - Compensation for Loss of General Capital Asset	88,992										88,992
389100 - Proprietary - Interest						181,097					181,097
389200 - Proprietary - Federal Grants and Donations						241,463					241,463
389400 - Proprietary - Other Grants and Donations		25,013				23,995	53,604				102,612
389700 - Proprietary - Capital Contributions from Other Public Source						105,473					105,473
389900 - Proprietary - Other Non-Operating Sources		317,715									317,715
Grand Total	78,482,725	49,749,407	3,839,947	2,315,175		26,187,823	11,361,314			6,503,747	178,440,138

Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,327,557						6,114,840				7,442,397
511.30 - Legislative - Operating Expenses	14,487,854	1,360					2,333,501				16,822,715
511.60 - Legislative - Capital Outlay	588,999										588,999
511.70 - Legislative - Debt Service	1,775,616										1,775,616
511.80 - Legislative - Grants and Aids	1,543,187										1,543,187
512.10 - Executive - Personnel Services	152,894										152,894
512.30 - Executive - Operating Expenses	1,857										1,857
513.10 - Financial and Administrative - Personnel Services	9,408,971	9,299									9,418,270
513.30 - Financial and Administrative - Operating Expenses	2,509,728	228,523				742,479					3,480,730
513.60 - Financial and Administrative - Capital Outlay	259,520	1,160									260,680
513.70 - Financial and Administrative - Debt Service		14,235									14,235
514.10 - Legal Counsel - Personnel Services	356,282										356,282
514.30 - Legal Counsel - Operating Expenses	123,193										123,193
515.10 - Comprehensive Planning - Personnel Services	1,310,964										1,310,964
515.30 - Comprehensive Planning - Operating Expenses	161,779										161,779

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
517.70 - Debt Service Payments - Debt Service			1,334,100								1,334,100
519.10 - Other General Governmental Services - Personnel Services	3,685,262			1,484			665,780				4,352,526
519.30 - Other General Governmental Services - Operating Expenses	2,620,847			157,761			316,799				3,095,407
519.60 - Other General Governmental Services - Capital Outlay	127,316			382,359			7,643				517,318
519.70 - Other General Governmental Services - Debt Service	17,737										17,737
521.10 - Law Enforcement - Personnel Services	22,292,822	1,481,713					2,451,771				26,226,306
521.30 - Law Enforcement - Operating Expenses	4,459,974	636,296									5,096,270
521.60 - Law Enforcement - Capital Outlay	896,476	493,543									1,390,019
521.70 - Law Enforcement - Debt Service	101,181		648,843								750,024
522.10 - Fire Control - Personnel Services	330,136	3,648,664									3,978,800
522.30 - Fire Control - Operating Expenses	23,945	1,214,873									1,238,818
522.60 - Fire Control - Capital Outlay		357,952									357,952
522.70 - Fire Control - Debt Service		765,671									765,671
522.80 - Fire Control - Grants and Aids		4,508									4,508
524.10 - Protective Inspections - Personnel Services						1,109,041					1,109,041
524.30 - Protective Inspections - Operating Expenses						113,683					113,683
525.10 - Emergency and Disaster Relief Services - Personnel Services		153,474									153,474
525.30 - Emergency and Disaster Relief Services - Operating Expenses		43,335									43,335
526.10 - Ambulance and Rescue Services - Personnel Services										4,629,256	4,629,256
526.30 - Ambulance and Rescue Services - Operating Expenses		4,510								2,303,666	2,308,176
526.60 - Ambulance and Rescue Services - Capital Outlay		14,408									14,408
527.30 - Medical Examiners - Operating Expenses	376,782										376,782
529.10 - Other Public Safety - Personnel Services	391,302	600,646									991,948
529.30 - Other Public Safety - Operating Expenses	141,711	517,221									658,932
529.70 - Other Public Safety - Debt Service		139,621									139,621
533.30 - Water Utility Services - Operating Expenses		30,284				120,477					150,761
533.60 - Water Utility Services - Capital Outlay						25,121					25,121
533.70 - Water Utility Services - Debt Service		481,242									481,242
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,215,404					1,215,404
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						3,266,924					3,266,924
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						197,263					197,263
535.30 - Sewer/Wastewater Services - Operating Expenses		5,175				28,518					33,693
535.60 - Sewer/Wastewater Services - Capital Outlay						8,477					8,477
536.10 - Water-Sewer Combination Services - Personnel Services						2,840,733					2,840,733
536.30 - Water-Sewer Combination Services - Operating Expenses		1,930				8,829,065					8,830,995
536.60 - Water-Sewer Combination Services - Capital Outlay						690,912					690,912
536.70 - Water-Sewer Combination Services - Debt Service						2,210,600					2,210,600
536.80 - Water-Sewer Combination Services - Grants and Aids						3,674					3,674
537.10 - Conservation and Resource Management - Personnel Services	385,411	298,597									684,008
537.30 - Conservation and Resource Management - Operating Expenses	1,290,581	1,657,818									2,948,399
537.60 - Conservation and Resource Management - Capital Outlay		3,000									3,000
537.80 - Conservation and Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		592,182									592,182
539.30 - Other Physical Environment - Operating Expenses		99,502									99,502

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.10 - Road and Street Facilities - Personnel Services		5,135,538									5,135,538
541.30 - Road and Street Facilities - Operating Expenses		3,174,741									3,174,741
541.60 - Road and Street Facilities - Capital Outlay		10,173,038		4,350,138							14,523,176
541.70 - Road and Street Facilities - Debt Service		301,705	1,180,712								1,482,417
542.30 - Airports - Operating Expenses	101,543	198,771									300,314
542.60 - Airports - Capital Outlay		2,236,568									2,236,568
544.10 - Mass Transit Systems - Personnel Services		924,588									924,588
544.30 - Mass Transit Systems - Operating Expenses		541,310									541,310
544.60 - Mass Transit Systems - Capital Outlay		88,418									88,418
549.30 - Other Transportation Systems/Services - Operating Expenses		100									100
549.60 - Other Transportation Systems/Services - Capital Outlay		1,200									1,200
551.30 - Employment Opportunity and Development - Operating Expenses						16,250					16,250
552.10 - Industry Development - Personnel Services		135,050									135,050
552.30 - Industry Development - Operating Expenses		318,576									318,576
552.60 - Industry Development - Capital Outlay		2,350									2,350
552.80 - Industry Development - Grants and Aids		207,500									207,500
553.10 - Veteran's Services - Personnel Services	121,363										121,363
553.30 - Veteran's Services - Operating Expenses		14,665									14,665
554.10 - Housing and Urban Development - Personnel Services	140,233	95,535									235,768
554.30 - Housing and Urban Development - Operating Expenses	10,271	1,018,265									1,028,536
554.80 - Housing and Urban Development - Grants and Aids		515,801									515,801
562.10 - Health Services - Personnel Services	469,182										469,182
562.30 - Health Services - Operating Expenses	1,224,104										1,224,104
562.60 - Health Services - Capital Outlay	48,964										48,964
563.80 - Mental Health Services - Grants and Aids	366,745										366,745
564.10 - Public Assistance Services - Personnel Services	27,093										27,093
564.30 - Public Assistance Services - Operating Expenses	1,204,728										1,204,728
569.10 - Other Human Services - Personnel Services	601,720	784,930									1,386,650
569.30 - Other Human Services - Operating Expenses	74,233	2,940,045									3,014,278
569.60 - Other Human Services - Capital Outlay	914	1,500									2,414
569.70 - Other Human Services - Debt Service			604,029								604,029
569.80 - Other Human Services - Grants and Aids	108,213										108,213
571.10 - Libraries - Personnel Services		2,270,239									2,270,239
571.30 - Libraries - Operating Expenses		512,174									512,174
571.60 - Libraries - Capital Outlay		207,040									207,040
571.70 - Libraries - Debt Service		432,083									432,083
571.80 - Libraries - Grants and Aids		28,380									28,380
572.10 - Parks and Recreation - Personnel Services	809,104										809,104
572.30 - Parks and Recreation - Operating Expenses	576,892	166,741									743,633
572.60 - Parks and Recreation - Capital Outlay	6,190	126,334									132,524
572.70 - Parks and Recreation - Debt Service		70,315									70,315
579.30 - Other Culture/Recreation - Operating Expenses	8,851										8,851
581.90 - Inter-Fund Group Transfers Out - Other Uses	7,005,873	3,993,426		96,220		1,119,445	25,104				12,240,068
602.10 - State Attorney Administration - Personnel Services		98,842									98,842
602.30 - State Attorney Administration - Operating Expenses	6,962	17,481									24,443
603.10 - Public Defender Administration - Personnel Services		35,450									35,450
603.30 - Public Defender Administration - Operating Expenses	2,822	19,304									22,126
603.60 - Public Defender Administration - Capital Outlay		4,842									4,842

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services	197,286										197,286
604.30 - Clerk of Court Administration - Operating Expenses	24,581										24,581
604.60 - Clerk of Court Administration - Capital Outlay	6,164										6,164
604.70 - Clerk of Court Administration - Debt Service	278										278
605.10 - Judicial Support - Personnel Services		116,566									116,566
605.30 - Judicial Support - Operating Expenses	11,194	75,333									86,527
605.60 - Judicial Support - Capital Outlay		14,377									14,377
608.10 - Jury Management - Personnel Services	285,950										285,950
608.30 - Jury Management - Operating Expenses	36,886										36,886
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		1,965									1,965
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	145,360										145,360
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	735										735
616.10 - Clinical Evaluations - Circuit Criminal - Personnel Services		6,379									6,379
616.30 - Clinical Evaluations - Circuit Criminal - Operating Expenses		118,807									118,807
622.10 - Drug Court - Circuit Criminal - Personnel Services		53,735									53,735
622.30 - Drug Court - Circuit Criminal - Operating Expenses		95,987									95,987
622.60 - Drug Court - Circuit Criminal - Capital Outlay		3,958									3,958
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	303,035										303,035
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	1,440										1,440
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	131,411										131,411
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	12,538										12,538
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	117,312										117,312
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	567										567
682.10 - Alternative Dispute Resolutions - Circuit Juvenile - Personnel Services		47,996									47,996
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses		2,472									2,472
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	4,405	510									4,915
694.10 - Clerk of Court Administration - Probate - Personnel Services	88,432										88,432
694.30 - Clerk of Court Administration - Probate - Operating Expenses	-198										-198
714.60 - Public Law Library - Capital Outlay		47,097									47,097
719.10 - Other Operating Court Costs - Personnel Services	290,027	62,859									352,886
719.30 - Other Operating Court Costs - Operating Expenses	3,687	31,268									34,955
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	48,061										48,061
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	-842										-842
744.10 - Clerk of Court Administration - County Civil - Personnel Services	42,675										42,675
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	-159										-159
764.10 - Clerk of Court Administration - Traffic - Personnel Services	177,456										177,456
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	1,157										1,157
Grand Total	86,026,049	50,958,231	3,767,684	4,987,962		22,538,066	11,915,438			6,932,922	187,126,352

Data Element Worksheet Report for FYE: 2011, Citrus

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$4,995,760	\$5,452,694	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$716,118	\$796,061	\$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	\$3,217,820	\$3,488,974	\$2,337,748
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$468,650	\$411,399	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$677,100	\$742,479	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$6,503,747	\$6,932,922	\$1,309,259