

Unit Information

Unit Type: County

Year: 2013

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) 341-6449

Email: ssullivan@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/26/2014

Audit Received Date: 7/25/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$100,917,172

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/19/2014

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

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

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk to the Board of County
Commissioners

Chairman/Elected Official

Name: J.J. Kenney

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	40,959,399	14,015,456									54,974,855
312100 - Local Option Taxes		629,535									629,535
312300 - County Ninth-Cent Voted Fuel Tax		546,379									546,379
312410 - First Local Option Fuel Tax		2,869,390									2,869,390
312420 - Second Local Option Fuel Tax		2,061,645									2,061,645
315000 - Communications Service Tax (Chapter 202)	1,801,833										1,801,833
316000 - Local Business Tax (Chapter 205)		119,460				57,100					176,560
322000 - Building Permits	200					1,562,376					1,562,576
323500 - Franchise Fee - Cable Television											0
324110 - Impact Fees - Residential - Public Safety		1,357,951									1,357,951
324310 - Impact Fees - Residential - Transportation											0
324510 - Impact Fees - Residential - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation											0
324710 - Impact Fees - Residential - Other											0
325100 - Special Assessments - Capital Improvement		1,380,954									1,380,954
325200 - Special Assessments - Charges for Public Services		490,590									490,590
329000 - Other Permits, Fees & Special Assessments	800	540									1,340
331100 - Federal Grant - General Government	56,157	17,447									73,604
331200 - Federal Grant - Public Safety		415,504									415,504
331410 - Federal Grant - Airport Development		237,606									237,606
331420 - Federal Grant - Mass Transit		578,841									578,841
331490 - Federal Grant - Other Transportation		1,544,443	315,861			15,395					1,875,699
331500 - Federal Grant - Economic Environment		2,719,739				11,250					2,730,989
331650 - Federal Grant - Child Support Reimbursement	172,538										172,538
331690 - Federal Grant - Other Human Services		873,661									873,661
331700 - Federal Grant - Culture/Recreation											0
331820 - Federal Grant - Drug Court Management		30,375									30,375
331900 - Federal Grant - Other		28,755									28,755
333000 - Federal Payments In Lieu Of Taxes	44,412										44,412
334100 - State Grant - General Government						15,000					15,000
334200 - State Grant - Public Safety		121,553									121,553
334350 - State Grant - Sewer/Wastewater											0
334390 - State Grant - Other Physical Environment	344,382										344,382
334410 - State Grant - Airport Development		1,291,618									1,291,618
334420 - State Grant - Mass Transit		297,233									297,233
334490 - State Grant - Other Transportation		592,921				25,000					617,921
334500 - State Grant - Economic Environment		156,835									156,835
334690 - State Grant - Other Human Services		579,176									579,176
334700 - State Grant - Culture/Recreation		86,535									86,535
334900 - State Grant - Other		111,066									111,066
335120 - State Revenue Sharing - Proceeds	3,117,608										3,117,608
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,244										39,244
335140 - State Revenue Sharing - Mobile Home Licenses	82,316										82,316
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	46,882										46,882
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	6,420,200										6,420,200
335290 - State Revenue Sharing - Other Public Safety	11,438										11,438
335420 - State Revenue Sharing - Mass Transit		2,102,519									2,102,519
335490 - State Revenue Sharing - Other Transportation		2,990									2,990
335690 - State Revenue Sharing - Other Human Services											0
335700 - State Revenue Sharing - Culture/Recreation		1,400									1,400
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	1,961,002										1,961,002
336000 - State Payments In Lieu of Taxes	106,168										106,168
337200 - Local Government Unit Grant - Public Safety										115,520	115,520
337300 - Local Government Unit Grant - Physical Environment						40,810					40,810
337500 - Local Government Unit Grant - Economic Environment		20,636									20,636
337600 - Local Government Unit Grant - Human Services											0
338000 - Shared Revenue From Other Local Units										540,480	540,480
341100 - Service Charge - Recording Fees	568,359	581,678									1,150,037
341200 - Internal Service Fund Fees and Charges	48,628						9,666,653				9,715,281
341300 - Administrative Service Fees	609										609
341520 - Fees remitted to County from Sheriff	70,928										70,928
341800 - County Officer Commission and Fees	2,272,154										2,272,154
341900 - Other General Government Charges and Fees	194,257	6,660				733,369				277,630	1,211,916
342100 - Service Charge - Law Enforcement Services	1,948,433										1,948,433
342300 - Service Charge - Housing for Prisoners	5,404,193										5,404,193
342600 - Service Charge - Ambulance Fees										6,621,565	6,621,565
342900 - Service Charge - Other Public Safety Charges and Fees	11,118	800,033									811,151
343300 - Service Charge - Water Utility						7,618,625					7,618,625
343400 - Service Charge - Garbage/Solid Waste						5,730,195					5,730,195
343500 - Service Charge - Sewer/Wastewater Utility						7,392,796					7,392,796
343600 - Service Charge - Water/Sewer Combination Utility						277,200					277,200
343700 - Service Charge - Conservation and Resource Management		2,172,083									2,172,083
344100 - Service Charge - Airports	1,022										1,022
344300 - Service Charge - Mass Transit		74,655									74,655
344900 - Service Charge - Other Transportation Charges	17,374	438,147									455,521
345900 - Service Charge - Other Economic Environment Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	137,983										137,983
346900 - Service Charge - Other Human Services Charges		329,598									329,598
347200 - Service Charge - Parks and Recreation	265,218	1,029				160					266,407
347300 - Service Charge - Cultural Services											0
347400 - Service Charge - Special Events	1,464										1,464
347500 - Service Charge - Special Recreation Facilities											0
347900 - Service Charge - Other Culture/Recreation Charges											0
348921 - Court Innovations/Local Requirements		27,800									27,800
348922 - Legal Aid		27,800									27,800
348923 - Law Library		27,800									27,800
348924 - Juvenile Alternative Programs		27,800									27,800
348930 - State Court Facility Surcharge (\$30)	17,391	174,842									192,233
348990 - Other Court Collections Transferred to BOCC	398,189	78,109									476,298
349000 - Other Charges for Services	219,525	16,232				5,120					240,877

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351100 - Judgments and Fines - As Decided by County Court Criminal	121,122	44,853									165,975
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	23,317										23,317
351500 - Judgments and Fines - As Decided by Traffic Court	73,500										73,500
351700 - Intergovernmental Radio Communication Program		43,524									43,524
351800 - 10% of Fines to Public Records Modernization Trust Fund		89,454									89,454
351900 - Judgments and Fines - Other Court Ordered		22,388									22,388
354000 - Fines - Local Ordinance Violation	7,965					22,450					30,415
359000 - Other Judgments, Fines and Forfeits	9,810	253,574									263,384
361100 - Interest	81,901	486,594	2,257	21,140		362,196	10,663			1,271	966,022
362000 - Rents and Royalties	324,471	11,977									336,448
364000 - Disposition of Fixed Assets	104,416	5,704				4,516	15,877				130,513
365000 - Sale of Surplus Materials and Scrap	3,000	5,249				132,698	2,658				143,605
366000 - Contributions and Donations from Private Sources	44,991	219,747				12,000					276,738
367000 - Licenses	221,595	79,412									301,007
369300 - Settlements		31,575					197,060				228,635
369400 - Slot Machine Proceeds											0
369900 - Other Miscellaneous Revenues	337,750	865,767				348,191	1,595,823			72,884	3,220,415
381000 - Inter-Fund Group Transfers In	5,987,898	1,059,617	3,736,985			4,995,430	1,336,711				17,116,641
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds	39,197			2,912,336							2,951,533
388200 - Compensation for Loss of General Capital Asset											0
389100 - Proprietary - Interest						239,902					239,902
389200 - Proprietary - Federal Grants and Donations						239,692					239,692
389400 - Proprietary - Other Grants and Donations						6,276					6,276
389700 - Proprietary - Capital Contributions from Other Public Source						287,511					287,511
389900 - Proprietary - Other Non-Operating Sources		124,195									124,195
Grand Total	74,122,357	43,633,899	4,055,103	2,933,476		30,135,258	12,825,445			7,629,350	175,334,888

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	783,433						4,531,390				5,314,823
511.30 - Legislative - Operating Expenses	865,452	1,578					2,843,563				3,710,593
511.60 - Legislative - Capital Outlay	144,066										144,066
511.70 - Legislative - Debt Service	1,104,608										1,104,608
511.80 - Legislative - Grants and Aids	332,210										332,210
512.10 - Executive - Personnel Services	151,350										151,350
512.30 - Executive - Operating Expenses	37,219										37,219
513.10 - Financial and Administrative - Personnel Services	9,353,325	474									9,353,799
513.30 - Financial and Administrative - Operating Expenses	3,981,126	197,470				687,849					4,866,445
513.60 - Financial and Administrative - Capital Outlay	113,045										113,045
513.80 - Financial and Administrative - Grants and Aids	130,655										130,655

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.10 - Legal Counsel - Personnel Services	347,954										347,954
514.30 - Legal Counsel - Operating Expenses	62,558										62,558
515.10 - Comprehensive Planning - Personnel Services	744,333										744,333
515.30 - Comprehensive Planning - Operating Expenses	114,807										114,807
517.70 - Debt Service Payments - Debt Service			1,333,219								1,333,219
519.10 - Other General Governmental Services - Personnel Services	3,550,879						654,633				4,205,512
519.30 - Other General Governmental Services - Operating Expenses	2,394,921						333,428				2,728,349
519.60 - Other General Governmental Services - Capital Outlay	215,570			433,536			20,671				669,777
521.10 - Law Enforcement - Personnel Services	21,622,807	197,341					3,436,914				25,257,062
521.30 - Law Enforcement - Operating Expenses	4,371,698	272,515									4,644,213
521.60 - Law Enforcement - Capital Outlay	867,169	86,551									953,720
521.70 - Law Enforcement - Debt Service	180,330										180,330
522.10 - Fire Control - Personnel Services		4,164,438									4,164,438
522.30 - Fire Control - Operating Expenses		1,669,881									1,669,881
522.60 - Fire Control - Capital Outlay		490,812									490,812
522.80 - Fire Control - Grants and Aids		7,291									7,291
523.30 - Detention and/or Corrections - Operating Expenses	13,969,890										13,969,890
523.80 - Detention and/or Corrections - Grants and Aids	677,734										677,734
524.10 - Protective Inspections - Personnel Services						1,271,483					1,271,483
524.30 - Protective Inspections - Operating Expenses						112,071					112,071
525.10 - Emergency and Disaster Relief Services - Personnel Services		173,647									173,647
526.10 - Ambulance and Rescue Services - Personnel Services										5,284,580	5,284,580
526.30 - Ambulance and Rescue Services - Operating Expenses		1,515								2,804,549	2,806,064
527.30 - Medical Examiners - Operating Expenses	368,188										368,188
529.10 - Other Public Safety - Personnel Services	524,490	470,936									995,426
529.30 - Other Public Safety - Operating Expenses	112,754	696,708									809,462
529.60 - Other Public Safety - Capital Outlay		116,874									116,874
529.70 - Other Public Safety - Debt Service		139,621									139,621
533.30 - Water Utility Services - Operating Expenses		31,729				85,037					116,766
533.60 - Water Utility Services - Capital Outlay		21,967									21,967
533.70 - Water Utility Services - Debt Service		470,382									470,382
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,242,542					1,242,542
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						2,697,566					2,697,566
534.60 - Garbage/Solid Waste Control Services - Capital Outlay						160,025					160,025
535.30 - Sewer/Wastewater Services - Operating Expenses		3,087									3,087
536.10 - Water-Sewer Combination Services - Personnel Services						3,060,548					3,060,548
536.30 - Water-Sewer Combination Services - Operating Expenses						8,666,186					8,666,186
536.60 - Water-Sewer Combination Services - Capital Outlay						562,144					562,144
536.70 - Water-Sewer Combination Services - Debt Service						2,313,133					2,313,133
536.80 - Water-Sewer Combination Services - Grants and Aids						1,964					1,964
537.10 - Conservation and Resource Management - Personnel Services	307,326	240,488									547,814
537.30 - Conservation and Resource Management - Operating Expenses	914,955	1,746,341									2,661,296
537.80 - Conservation and Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		131,798									131,798
539.30 - Other Physical Environment - Operating Expenses		17,713									17,713

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		13,943									13,943
541.10 - Road and Street Facilities - Personnel Services		4,861,463									4,861,463
541.30 - Road and Street Facilities - Operating Expenses		2,849,002	1,575								2,850,577
541.60 - Road and Street Facilities - Capital Outlay		4,400,049		4,836,402							9,236,451
541.70 - Road and Street Facilities - Debt Service		294,064	2,164,104								2,458,168
542.30 - Airports - Operating Expenses	80,980	121,827									202,807
542.60 - Airports - Capital Outlay		1,710,539									1,710,539
542.70 - Airports - Debt Service	7,795										7,795
543.30 - Water Transportation Systems - Operating Expenses						100,867					100,867
544.10 - Mass Transit Systems - Personnel Services		907,315									907,315
544.30 - Mass Transit Systems - Operating Expenses		611,290									611,290
544.60 - Mass Transit Systems - Capital Outlay		1,932,975									1,932,975
549.30 - Other Transportation Systems/Services - Operating Expenses		40,438									40,438
551.30 - Employment Opportunity and Development - Operating Expenses						11,250					11,250
552.10 - Industry Development - Personnel Services		159,833									159,833
552.30 - Industry Development - Operating Expenses		358,437									358,437
552.80 - Industry Development - Grants and Aids		144,088									144,088
553.10 - Veteran's Services - Personnel Services	153,324										153,324
553.30 - Veteran's Services - Operating Expenses	15,831										15,831
554.10 - Housing and Urban Development - Personnel Services	132,552	57,485									190,037
554.30 - Housing and Urban Development - Operating Expenses	438	1,023,631									1,024,069
554.80 - Housing and Urban Development - Grants and Aids		16,258									16,258
562.10 - Health Services - Personnel Services	486,717										486,717
562.30 - Health Services - Operating Expenses	1,130,840										1,130,840
562.80 - Health Services - Grants and Aids	606										606
563.80 - Mental Health Services - Grants and Aids	405,344										405,344
564.30 - Public Assistance Services - Operating Expenses	1,901,097										1,901,097
569.10 - Other Human Services - Personnel Services	677,314	1,234,888									1,912,202
569.30 - Other Human Services - Operating Expenses	140,194	3,127,942									3,268,136
569.60 - Other Human Services - Capital Outlay	2,425	135,726									138,151
569.70 - Other Human Services - Debt Service	11,811		604,029								615,840
569.80 - Other Human Services - Grants and Aids	82,600										82,600
571.10 - Libraries - Personnel Services		1,671,042									1,671,042
571.30 - Libraries - Operating Expenses		527,358									527,358
571.60 - Libraries - Capital Outlay		201,068									201,068
571.70 - Libraries - Debt Service		431,249									431,249
571.80 - Libraries - Grants and Aids		29,548									29,548
572.10 - Parks and Recreation - Personnel Services	572,908										572,908
572.30 - Parks and Recreation - Operating Expenses	422,666	2,367									425,033
572.60 - Parks and Recreation - Capital Outlay	40										40
572.70 - Parks and Recreation - Debt Service	160,923										160,923
579.30 - Other Culture/Recreation - Operating Expenses	1,178										1,178
581.90 - Inter-Fund Group Transfers Out - Other Uses	3,181,493	4,224,675				7,831,596	1,878,877				17,116,641
602.10 - State Attorney Administration - Personnel Services		100,969									100,969
602.30 - State Attorney Administration - Operating Expenses	7,441	23,173									30,614
602.60 - State Attorney Administration - Capital Outlay		10,629									10,629
603.10 - Public Defender Administration - Personnel Services		26,006									26,006
603.30 - Public Defender Administration - Operating Expenses	1,817	32,639									34,456

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	337,448										337,448
604.30 - Clerk of Court Administration - Operating Expenses	72,590										72,590
604.60 - Clerk of Court Administration - Capital Outlay	10,812										10,812
605.10 - Judicial Support - Personnel Services		125,618									125,618
605.30 - Judicial Support - Operating Expenses	9,299	59,253									68,552
605.60 - Judicial Support - Capital Outlay		20,643									20,643
608.10 - Jury Management - Personnel Services	279,480										279,480
608.30 - Jury Management - Operating Expenses	39,394										39,394
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		1,506									1,506
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	206,928										206,928
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	309										309
616.10 - Clinical Evaluations - Circuit Criminal - Personnel Services		-4,149									-4,149
616.30 - Clinical Evaluations - Circuit Criminal - Operating Expenses		32,904									32,904
622.10 - Drug Court - Circuit Criminal - Personnel Services		61,746									61,746
622.30 - Drug Court - Circuit Criminal - Operating Expenses		52,897									52,897
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	197,977										197,977
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	486										486
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	209,847										209,847
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	7,270										7,270
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	81,609										81,609
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	156										156
682.10 - Alternative Dispute Resolutions - Circuit Juvenile - Personnel Services		41,980									41,980
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses		3,052									3,052
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	3,055	2,499									5,554
694.10 - Clerk of Court Administration - Probate - Personnel Services	83,638										83,638
694.30 - Clerk of Court Administration - Probate - Operating Expenses	-366										-366
714.60 - Public Law Library - Capital Outlay		49,844									49,844
719.10 - Other Operating Court Costs - Personnel Services	372,334	72,874									445,208
719.30 - Other Operating Court Costs - Operating Expenses	3,628	27,810									31,438
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	81,757										81,757
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	-1,040										-1,040
744.10 - Clerk of Court Administration - County Civil - Personnel Services	54,152										54,152
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	-236										-236
764.10 - Clerk of Court Administration - Traffic - Personnel Services	114,184										114,184
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	21										21
Grand Total	80,103,980	43,181,550	4,102,927	5,269,938		28,804,261	13,699,476			8,089,129	183,251,261

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$6,050,759	\$6,653,345	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$702,148	\$493,641	\$0
Special District - Citrus County Port Authority	Blended in Primary Report	\$76,005	\$100,867	\$0
Special District - Citrus County Special Library District	Blended in Primary Report	\$3,028,479	\$2,947,048	\$782,602
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$473,147	\$397,907	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$735,322	\$687,849	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$7,629,349	\$8,089,129	\$1,267,898