

Unit Information

Unit Type: County

Year: 2018

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@citrusclerk.org

Address:

120 N Montgomery Ave
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/6/2019

Audit Received Date: 5/6/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$98,391,034

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/26/2019

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S. Orange Avenue, Suite 600 | Orlando, FL
32801

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of Court and Comptroller

Chairman/Elected Official

Name: Jeff Kinnard

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	54,164,785	13,066,195									67,230,980
312100 - Local Option Taxes		1,951,889									1,951,889
312300 - County Ninth-Cent Voted Fuel Tax		636,295									636,295
312410 - First Local Option Fuel Tax		3,324,486									3,324,486
312420 - Second Local Option Fuel Tax		2,372,413									2,372,413
315000 - Communications Service Tax (Chapter 202)	1,726,321										1,726,321
316000 - Local Business Tax (Chapter 205)		117,249				60,329					177,578
322000 - Building Permits						2,890,364					2,890,364
324110 - Impact Fees - Residential - Public Safety		2,822,850									2,822,850
325100 - Special Assessments - Capital Improvement		6,006,253									6,006,253
325200 - Special Assessments - Charges for Public Services		429,058									429,058
331100 - Federal Grant - General Government		63,439									63,439
331200 - Federal Grant - Public Safety	918	426,514									427,432
331410 - Federal Grant - Airport Development		4,167									4,167
331420 - Federal Grant - Mass Transit		703,258									703,258
331490 - Federal Grant - Other Transportation		84,377	301,495			2,464,544					2,850,416
331500 - Federal Grant - Economic Environment		4,792,941									4,792,941
331650 - Federal Grant - Child Support Reimbursement	283,526										283,526
331690 - Federal Grant - Other Human Services		824,149									824,149
333000 - Federal Payments In Lieu Of Taxes	50,364										50,364
334200 - State Grant - Public Safety	153	1,912									2,065
334350 - State Grant - Sewer/Wastewater						404,329					404,329
334360 - State Grant - Stormwater Management		2,050									2,050
334390 - State Grant - Other Physical Environment	453,555	630,258				2,183,972					3,267,785
334410 - State Grant - Airport Development		384,329									384,329
334420 - State Grant - Mass Transit		539,775									539,775
334490 - State Grant - Other Transportation		5,196,585									5,196,585
334500 - State Grant - Economic Environment		929,878									929,878
334610 - State Grant - Health or Hospitals		1,577,730									1,577,730
334700 - State Grant - Culture/Recreation		57,258									57,258
334900 - State Grant - Other		99,748									99,748
335120 - State Revenue Sharing - Proceeds	4,012,272										4,012,272
335130 - State Revenue Sharing - Insurance Agents County Licenses	28,596										28,596
335140 - State Revenue Sharing - Mobile Home Licenses	97,816										97,816
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	48,342										48,342
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	8,767,970										8,767,970
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		11,876									11,876
335290 - State Revenue Sharing - Other Public Safety	16,744										16,744
335420 - State Revenue Sharing - Mass Transit		2,425,493									2,425,493
335490 - State Revenue Sharing - Other Transportation		2,930									2,930
335700 - State Revenue Sharing - Culture/Recreation		3,686									3,686
335900 - State Revenue Sharing - Other	74,499										74,499
336000 - State Payments In Lieu of Taxes	15,300	3,185									18,485

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety										277,200	277,200
337300 - Local Government Unit Grant - Physical Environment						46,892					46,892
337500 - Local Government Unit Grant - Economic Environment		5,708									5,708
338000 - Shared Revenue From Other Local Units	1,357,780										1,357,780
341100 - Service Charge - Recording Fees	628,237	647,137									1,275,374
341200 - Internal Service Fund Fees and Charges	48,892						11,791,566				11,840,458
341300 - Administrative Service Fees	155										155
341520 - Fees remitted to County from Sheriff	57,552										57,552
341560 - Fees remitted to County from Property Appraiser		2,891									2,891
341800 - County Officer Commission and Fees	1,724,525										1,724,525
341900 - Other General Government Charges and Fees	251,022					935,436					1,186,458
342100 - Service Charge - Law Enforcement Services	2,164,095										2,164,095
342200 - Service Charge - Fire Protection	3,199,986										3,199,986
342900 - Service Charge - Other Public Safety Charges and Fees	19,949	88,291								10,438,145	10,546,385
343300 - Service Charge - Water Utility						8,300,774					8,300,774
343400 - Service Charge - Garbage/Solid Waste						6,388,022					6,388,022
343500 - Service Charge - Sewer/Wastewater Utility						8,810,489					8,810,489
343600 - Service Charge - Water/Sewer Combination Utility						589,854					589,854
343700 - Service Charge - Conservation and Resource Management		1,333,354									1,333,354
344100 - Service Charge - Airports	815										815
344300 - Service Charge - Mass Transit		30,479									30,479
344900 - Service Charge - Other Transportation Charges	4,191										4,191
346400 - Service Charge - Animal Control and Shelter Fees	90,734										90,734
346900 - Service Charge - Other Human Services Charges		97,548									97,548
347200 - Service Charge - Parks and Recreation	227,237	450									227,687
347400 - Service Charge - Special Events	15,246										15,246
348110 - County Court Criminal - Filing Fees	1,420										1,420
348120 - County Court Criminal - Service Charges	33,249										33,249
348130 - County Court Criminal - Court Costs	44,135										44,135
348220 - Circuit Court Criminal - Service Charges	44,983										44,983
348230 - Circuit Court Criminal - Court Costs	108,601										108,601
348310 - County Court Civil - Filing Fees	534,145										534,145
348320 - County Court Civil - Service Charges	3,968										3,968
348410 - Circuit Court Civil - Filing Fees	321,756										321,756
348420 - Circuit Court Civil - Service Charges	137,885	23									137,908
348480 - Circuit Court Civil - Fees and Service Charges	27,719										27,719
348520 - Traffic Court - Service Charges	90,212										90,212
348530 - Traffic Court - Court Costs	213,494										213,494
348610 - Juvenile Court - Filing Fees	4,680										4,680
348620 - Juvenile Court - Service Charges	1,745										1,745
348710 - Probate Court - Filing Fees	196,516										196,516
348720 - Probate Court - Service Charges	11,477										11,477
348921 - Court Innovations/Local Requirements		32,879									32,879
348922 - Legal Aid		32,879									32,879
348923 - Law Library		32,879									32,879
348924 - Juvenile Alternative Programs		32,879									32,879
348930 - State Court Facility Surcharge (\$30)		219,011									219,011
348932 - Domestic Violence Surcharge	26,673										26,673

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348990 - Other Court Collections Transferred to BOCC		90,292									90,292
349000 - Other Charges for Services	262,875										262,875
351100 - Judgments and Fines - As Decided by County Court Criminal	459,526	28,445				610					488,581
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	80,018										80,018
351400 - Judgments and Fines - As Decided by Circuit Court Civil	36,504										36,504
351500 - Judgments and Fines - As Decided by Traffic Court	288,233										288,233
351600 - Judgments and Fines - As Decided by Juvenile Court	50										50
351700 - Intergovernmental Radio Communication Program		65,834									65,834
351800 - 10% of Fines to Public Records Modernization Trust Fund	104,289										104,289
351900 - Judgments and Fines - Other Court Ordered		37,663									37,663
354000 - Fines - Local Ordinance Violation	2,585					5,130					7,715
359000 - Other Judgments, Fines and Forfeits	44,591	11,567									56,158
361100 - Interest	-1,204	192,956				97,526	1,223			774	291,275
361200 - Dividends	150,526	451,418	4,740	5,825		733,820	78,354				1,424,683
361300 - Net Increase (Decrease) in Fair Value of Investments	215,336	43,773				145,667					404,776
362000 - Rents and Royalties	467,380	56,112									523,492
364000 - Disposition of Fixed Assets	147,626	15,811				9,354	8,883			5,868	187,542
365000 - Sale of Surplus Materials and Scrap						109,023					109,023
366000 - Contributions and Donations from Private Sources	141,377	171,202									312,579
367000 - Licenses	473,919	148,250									622,169
369300 - Settlements							4,097				4,097
369900 - Other Miscellaneous Revenues	1,656,157	711,139				185,548	1,255,962				3,808,806
381000 - Inter-Fund Group Transfers In	7,928,390	6,309,205	4,070,145			4,930,828	2,231,225				25,469,793
383000 - Installment Purchases & Capital Lease Proceeds	416,449										416,449
389100 - Proprietary - Interest						346,963					346,963
389200 - Proprietary - Federal Grants and Donations						692,882					692,882
389700 - Proprietary - Capital Contributions from Other Public Source						628,536					628,536
389900 - Proprietary - Other Non-Operating Sources		205,652									205,652
Grand Total	94,208,862	60,811,203	4,376,380	5,825		40,960,892	15,371,310			10,721,987	226,456,459

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	948,647						5,135,617				6,084,264
511.30 - Legislative - Operating Expenses	657,777						3,074,095				3,731,872
511.60 - Legislative - Capital Outlay	1,399,041						21,835				1,420,876
511.70 - Legislative - Debt Service	1,492,424										1,492,424
511.80 - Legislative - Grants and Aids	1,071,255										1,071,255
512.10 - Executive - Personnel Services	207,166										207,166
512.30 - Executive - Operating Expenses	21,463										21,463
513.10 - Financial and Administrative - Personnel Services	10,431,501	304,717									10,736,218

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	2,810,159	278,809				961,725					4,050,693
513.60 - Financial and Administrative - Capital Outlay	183,083	51,809									234,892
513.80 - Financial and Administrative - Grants and Aids	847,922										847,922
514.10 - Legal Counsel - Personnel Services	339,099										339,099
514.30 - Legal Counsel - Operating Expenses	53,418										53,418
515.10 - Comprehensive Planning - Personnel Services	975,622										975,622
515.30 - Comprehensive Planning - Operating Expenses	76,482										76,482
517.70 - Debt Service Payments - Debt Service		37,150	885,094								922,244
519.10 - Other General Government - Personnel Services	3,720,492						680,505				4,400,997
519.30 - Other General Government - Operating Expenses	2,668,706			4,190			239,420				2,912,316
519.60 - Other General Government - Capital Outlay	1,312,317			31,204			3,500				1,347,021
519.70 - Other General Government - Debt Service	37,150										37,150
521.10 - Law Enforcement - Personnel Services	25,560,034	238,545					4,546,011				30,344,590
521.30 - Law Enforcement - Operating Expenses	5,163,636	319,725									5,483,361
521.60 - Law Enforcement - Capital Outlay	1,204,554	22,680									1,227,234
521.70 - Law Enforcement - Debt Service	821,648										821,648
522.10 - Fire Control - Personnel Services		6,184,872									6,184,872
522.30 - Fire Control - Operating Expenses		1,858,009									1,858,009
522.60 - Fire Control - Capital Outlay		436,392									436,392
523.30 - Detention/Corrections - Operating Expenses	13,070,533										13,070,533
523.80 - Detention/Corrections - Grants and Aids	367,804										367,804
524.10 - Protective Inspections - Personnel Services						1,615,967					1,615,967
524.30 - Protective Inspections - Operating Expenses						158,074					158,074
525.10 - Emergency and Disaster Relief - Personnel Services		175,658									175,658
525.30 - Emergency and Disaster Relief - Operating Expenses		2,092,083									2,092,083
525.60 - Emergency and Disaster Relief - Capital Outlay		70,576									70,576
525.80 - Emergency and Disaster Relief - Grants and Aids		123,552									123,552
526.10 - Ambulance and Rescue Services - Personnel Services										6,815,470	6,815,470
526.30 - Ambulance and Rescue Services - Operating Expenses	49,400	4,100								4,021,496	4,074,996
526.80 - Ambulance and Rescue Services - Grants and Aids	277,200										277,200
527.30 - Medical Examiners - Operating Expenses	367,767										367,767
529.10 - Other Public Safety - Personnel Services	409,647	263,949									673,596
529.30 - Other Public Safety - Operating Expenses	92,548	379,600									472,148
533.30 - Water Utility Services - Operating Expenses		33,148				1,500					34,648
533.60 - Water Utility Services - Capital Outlay						110,949					110,949
533.70 - Water Utility Services - Debt Service		400,391									400,391
534.10 - Garbage/Solid Waste - Personnel Services						1,292,535					1,292,535
534.30 - Garbage/Solid Waste - Operating Expenses						2,878,443					2,878,443
534.60 - Garbage/Solid Waste - Capital Outlay						3,212,484					3,212,484
534.70 - Garbage/Solid Waste - Debt Service						23,625					23,625
535.30 - Sewer/Wastewater Services - Operating Expenses		3,972									3,972
536.10 - Water/Sewer Services - Personnel Services		403				4,172,934					4,173,337
536.30 - Water/Sewer Services - Operating Expenses		17				9,981,895					9,981,912
536.60 - Water/Sewer Services - Capital Outlay						997,105					997,105
536.70 - Water/Sewer Services - Debt Service						1,571,342					1,571,342
536.80 - Water/Sewer Services - Grants and Aids						3,769					3,769
537.10 - Conservation/Resource Management - Personnel Services	481,004	185,326									666,330
537.30 - Conservation/Resource Management - Operating Expenses	723,620	1,054,178				90,114					1,867,912

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		630,258									630,258
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
538.10 - Flood Control/Stormwater Control - Personnel Services		62,140									62,140
538.30 - Flood Control/Stormwater Control - Operating Expenses		99,551									99,551
539.10 - Other Physical Environment - Personnel Services		77,695									77,695
539.30 - Other Physical Environment - Operating Expenses		19,377									19,377
541.10 - Road/Street Facilities - Personnel Services		4,966,957									4,966,957
541.30 - Road/Street Facilities - Operating Expenses		2,724,132									2,724,132
541.60 - Road/Street Facilities - Capital Outlay		15,702,355		1,182,206							16,884,561
541.70 - Road/Street Facilities - Debt Service			2,900,843								2,900,843
542.10 - Airports - Personnel Services	3,921										3,921
542.30 - Airports - Operating Expenses	166,086	452,891									618,977
542.70 - Airports - Debt Service	7,795										7,795
544.10 - Mass Transit - Personnel Services		1,159,862									1,159,862
544.30 - Mass Transit - Operating Expenses		539,012									539,012
544.60 - Mass Transit - Capital Outlay		1,436									1,436
549.30 - Other Transportation - Operating Expenses		135									135
549.80 - Other Transportation - Grants and Aids		4,885									4,885
552.10 - Industry Development - Personnel Services		332,438									332,438
552.30 - Industry Development - Operating Expenses		906,164									906,164
552.60 - Industry Development - Capital Outlay		5,603									5,603
552.80 - Industry Development - Grants and Aids		106,900									106,900
553.10 - Veterans Services - Personnel Services	181,959										181,959
553.30 - Veterans Services - Operating Expenses	14,191										14,191
553.60 - Veterans Services - Capital Outlay	782										782
554.10 - Housing and Urban Development - Personnel Services	139,060	89,625									228,685
554.30 - Housing and Urban Development - Operating Expenses	8,432	761,409									769,841
554.80 - Housing and Urban Development - Grants and Aids		297,064									297,064
562.10 - Health - Personnel Services	647,851										647,851
562.30 - Health - Operating Expenses	1,053,147										1,053,147
562.60 - Health - Capital Outlay		83,233									83,233
562.80 - Health - Grants and Aids	66,996										66,996
563.80 - Mental Health - Grants and Aids	486,674										486,674
564.30 - Public Assistance - Operating Expenses	2,033,428	5,234									2,038,662
569.10 - Other Human Services - Personnel Services	542,914	743,011									1,285,925
569.30 - Other Human Services - Operating Expenses	89,042	3,141,654									3,230,696
569.60 - Other Human Services - Capital Outlay		4,683									4,683
569.70 - Other Human Services - Debt Service			604,029								604,029
569.80 - Other Human Services - Grants and Aids	43,944										43,944
571.10 - Libraries - Personnel Services		1,855,195									1,855,195
571.30 - Libraries - Operating Expenses		743,750									743,750
571.60 - Libraries - Capital Outlay		296,648									296,648
571.70 - Libraries - Debt Service		58,639									58,639
571.80 - Libraries - Grants and Aids		48,790									48,790
572.10 - Parks/Recreation - Personnel Services	614,079										614,079
572.30 - Parks/Recreation - Operating Expenses	427,496	49,267									476,763
572.60 - Parks/Recreation - Capital Outlay	239,675	11,017									250,692
572.70 - Parks/Recreation - Debt Service	22,652										22,652
581.90 - Interfund Transfers Out - Other Uses	8,125,694	10,030,383				6,605,154	708,562				25,469,793

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		132,819									132,819
602.30 - State Attorney Administration - Operating Expenses	7,184	40,241									47,425
602.60 - State Attorney Administration - Capital Outlay		19,489									19,489
603.10 - Public Defender Administration - Personnel Services		38,204									38,204
603.30 - Public Defender Administration - Operating Expenses	1,255	27,338									28,593
603.60 - Public Defender Administration - Capital Outlay		7,618									7,618
604.10 - Clerk of Court Administration - Personnel Services	600,622										600,622
604.30 - Clerk of Court Administration - Operating Expenses	53,222										53,222
605.10 - Judicial Support - Personnel Services		130,221									130,221
605.30 - Judicial Support - Operating Expenses	11,219	126,750									137,969
605.60 - Judicial Support - Capital Outlay		24,978									24,978
608.10 - Jury Management - Personnel Services	225,568										225,568
608.30 - Jury Management - Operating Expenses	40,430										40,430
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		509									509
614.10 - Clerk of Court - Personnel Services	248,067										248,067
622.10 - Drug Court - Personnel Services		25,049									25,049
622.30 - Drug Court - Operating Expenses		36,727									36,727
634.10 - Clerk of Court - Personnel Services	192,630										192,630
654.10 - Clerk of Court - Personnel Services	248,169										248,169
654.30 - Clerk of Court - Operating Expenses	4,293										4,293
674.10 - Clerk of Court - Personnel Services	144,335										144,335
682.10 - Alternative Dispute Resolutions - Personnel Services		41,435									41,435
682.30 - Alternative Dispute Resolutions - Operating Expenses		1,469									1,469
685.30 - Guardian ad Litem - Operating Expenses	5,145	2,574									7,719
694.10 - Clerk of Court - Personnel Services	123,431										123,431
714.30 - Public Law Library - Operating Expenses		13,999									13,999
719.10 - Other Operating Court Costs - Personnel Services	204,306	78,750									283,056
719.30 - Other Operating Court Costs - Operating Expenses	514	33,050									33,564
724.10 - Clerk of Court - Personnel Services	122,964										122,964
744.10 - Clerk of Court - Personnel Services	98,244										98,244
764.10 - Clerk of Court - Personnel Services	127,335										127,335
Grand Total	95,317,165	61,229,041	4,389,966	1,217,600		33,677,615	14,409,545			10,836,966	221,077,898

Data Element Worksheet Report for FYE: 2018, Citrus

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$8,791,349	\$8,601,989	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$744,183	\$463,499	\$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	\$2,990,014	\$3,101,835	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$417,702	\$405,247	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$1,055,436	\$961,725	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$10,721,987	\$10,836,966	\$2,283,450