

Unit Information

Unit Type: County

Year: 2016

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) 341-6464

Email: ssullivan@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/18/2017

Audit Received Date: 10/19/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$113,757,616

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/21/2017

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 the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Scott E. Carnahan

Title: Chairman, Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	52,732,386	12,786,574									65,518,960
312100 - Local Option Taxes		975,489									975,489
312300 - County Ninth-Cent Voted Fuel Tax		617,484									617,484
312410 - First Local Option Fuel Tax		3,235,381									3,235,381
312420 - Second Local Option Fuel Tax		2,293,823									2,293,823
315000 - Communications Service Tax (Chapter 202)	1,709,044										1,709,044
316000 - Local Business Tax (Chapter 205)		111,320				57,100					168,420
322000 - Building Permits						2,523,801					2,523,801
325100 - Special Assessments - Capital Improvement		5,948,590									5,948,590
325200 - Special Assessments - Charges for Public Services		447,953									447,953
331100 - Federal Grant - General Government		46,215									46,215
331200 - Federal Grant - Public Safety		278,953									278,953
331410 - Federal Grant - Airport Development		33,621									33,621
331420 - Federal Grant - Mass Transit		544,333									544,333
331490 - Federal Grant - Other Transportation		77,786	307,770			108,099					493,655
331500 - Federal Grant - Economic Environment		2,011,401									2,011,401
331650 - Federal Grant - Child Support Reimbursement	284,213										284,213
331690 - Federal Grant - Other Human Services		741,019									741,019
333000 - Federal Payments In Lieu Of Taxes	51,556										51,556
334200 - State Grant - Public Safety		136,630								74,903	211,533
334350 - State Grant - Sewer/Wastewater						175,585					175,585
334390 - State Grant - Other Physical Environment	680,458										680,458
334410 - State Grant - Airport Development		454,860									454,860
334420 - State Grant - Mass Transit		329,198									329,198
334490 - State Grant - Other Transportation		1,425,233									1,425,233
334500 - State Grant - Economic Environment		532,381									532,381
334690 - State Grant - Other Human Services		791,304									791,304
334700 - State Grant - Culture/Recreation		304,619									304,619
334820 - Article V Clerk of Court Trust Fund	84,748										84,748
334900 - State Grant - Other		91,687									91,687
335120 - State Revenue Sharing - Proceeds	3,644,105										3,644,105
335130 - State Revenue Sharing - Insurance Agents County Licenses	47,099										47,099
335140 - State Revenue Sharing - Mobile Home Licenses	90,701										90,701
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	42,479										42,479
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	8,209,650										8,209,650
335220 - State Revenue Sharing - Enhanced 911 Fee		646,540									646,540
335290 - State Revenue Sharing - Other Public Safety	22,962										22,962
335420 - State Revenue Sharing - Mass Transit		2,328,989									2,328,989
335490 - State Revenue Sharing - Other Transportation		2,480									2,480
335700 - State Revenue Sharing - Culture/Recreation		1,650									1,650
335900 - State Revenue Sharing - Other	20,346	298,812									319,158
336000 - State Payments In Lieu of Taxes	-90,683	3,185									-87,498
337200 - Local Government Unit Grant - Public Safety										231,055	231,055

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337300 - Local Government Unit Grant - Physical Environment						5,248					5,248
337500 - Local Government Unit Grant - Economic Environment		98,523									98,523
338000 - Shared Revenue From Other Local Units	1,085,882										1,085,882
341100 - Service Charge - Recording Fees	560,822	571,862									1,132,684
341200 - Internal Service Fund Fees and Charges	83,852						10,003,188				10,087,040
341300 - Administrative Service Fees	160										160
341520 - Fees remitted to County from Sheriff	52,816										52,816
341800 - County Officer Commission and Fees	1,821,074	12,706									1,833,780
341900 - Other General Government Charges and Fees	139,208										139,208
342100 - Service Charge - Law Enforcement Services	2,085,324										2,085,324
342300 - Service Charge - Housing for Prisoners	4,524,049										4,524,049
342600 - Service Charge - Ambulance Fees										10,430,589	10,430,589
342900 - Service Charge - Other Public Safety Charges and Fees	17,305	28,964									46,269
343300 - Service Charge - Water Utility						7,910,985					7,910,985
343400 - Service Charge - Garbage/Solid Waste						5,003,860					5,003,860
343500 - Service Charge - Sewer/Wastewater Utility						8,051,919					8,051,919
343600 - Service Charge - Water/Sewer Combination Utility						351,159					351,159
343700 - Service Charge - Conservation and Resource Management		2,331,597									2,331,597
344100 - Service Charge - Airports	4,049										4,049
344300 - Service Charge - Mass Transit		39,641									39,641
344900 - Service Charge - Other Transportation Charges	6,115	1,649									7,764
346400 - Service Charge - Animal Control and Shelter Fees	118,830										118,830
346900 - Service Charge - Other Human Services Charges		92,003				888,438					980,441
347200 - Service Charge - Parks and Recreation	308,129	616									308,745
348110 - County Court Criminal - Filing Fees	2,150										2,150
348120 - County Court Criminal - Service Charges	31,194										31,194
348130 - County Court Criminal - Court Costs	38,619										38,619
348220 - Circuit Court Criminal - Service Charges	40,539										40,539
348230 - Circuit Court Criminal - Court Costs	134,567										134,567
348310 - County Court Civil - Filing Fees	422,046										422,046
348320 - County Court Civil - Service Charges	8,206										8,206
348410 - Circuit Court Civil - Filing Fees	375,669										375,669
348420 - Circuit Court Civil - Service Charges	153,548	39									153,587
348480 - Circuit Court Civil - Fees and Service Charges	29,382										29,382
348520 - Traffic Court - Service Charges	64,331										64,331
348530 - Traffic Court - Court Costs	155,687										155,687
348610 - Juvenile Court - Filing Fees	3,120										3,120
348620 - Juvenile Court - Service Charges	1,572										1,572
348710 - Probate Court - Filing Fees	171,591										171,591
348720 - Probate Court - Service Charges	13,108										13,108
348921 - Court Innovations/Local Requirements		30,599									30,599
348922 - Legal Aid		30,599									30,599
348923 - Law Library		30,599									30,599
348924 - Juvenile Alternative Programs		30,599									30,599
348930 - State Court Facility Surcharge (\$30)	28,137	245,677									273,814
349000 - Other Charges for Services	245,303	9,125									254,428
351100 - Judgments and Fines - As Decided by County Court Criminal	310,224	18,009				460					328,693

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	97,916	14,577									112,493
351500 - Judgments and Fines - As Decided by Traffic Court	239,789										239,789
351700 - Intergovernmental Radio Communication Program		43,478									43,478
351800 - 10% of Fines to Public Records Modernization Trust Fund		85,000									85,000
351900 - Judgments and Fines - Other Court Ordered		14,874									14,874
354000 - Fines - Local Ordinance Violation	5,570					5,450					11,020
359000 - Other Judgments, Fines and Forfeits	16,182	130,344									146,526
361100 - Interest	111,851	271,448	1,349	15,572		373,258	11,841			621	785,940
362000 - Rents and Royalties	443,712	24,960									468,672
364000 - Disposition of Fixed Assets	131,061	62,348					21,212				214,621
365000 - Sale of Surplus Materials and Scrap		2,477				75,629	8,559				86,665
366000 - Contributions and Donations from Private Sources	68,696	246,332									315,028
367000 - Licenses	416,599	155,830									572,429
369300 - Settlements	23,480	5,625					33,908				63,013
369900 - Other Miscellaneous Revenues	1,207,027	739,195				120,882	927,472			305	2,994,881
381000 - Inter-Fund Group Transfers In	5,193,619	3,554,967	3,933,489			1,098,808	2,255,307				16,036,190
384000 - Debt Proceeds				10,977,976							10,977,976
389100 - Proprietary - Interest						258,743					258,743
389200 - Proprietary - Federal Grants and Donations						420,761					420,761
389400 - Proprietary - Other Grants and Donations						628,330					628,330
389900 - Proprietary - Other Non-Operating Sources		114,806									114,806
Grand Total	88,521,174	46,759,828	4,242,608	10,993,548		28,058,515	13,261,487			10,737,473	202,574,633

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,011,320						4,320,044				5,331,364
511.30 - Legislative - Operating Expenses	627,019						2,760,226				3,387,245
511.60 - Legislative - Capital Outlay	480,830						2,649				483,479
511.70 - Legislative - Debt Service	2,383,971										2,383,971
511.80 - Legislative - Grants and Aids	741,262										741,262
512.10 - Executive - Personnel Services	193,374										193,374
512.30 - Executive - Operating Expenses	81,814										81,814
513.10 - Financial and Administrative - Personnel Services	10,290,462	56,188									10,346,650
513.30 - Financial and Administrative - Operating Expenses	3,209,747	94,781				884,373					4,188,901
513.60 - Financial and Administrative - Capital Outlay	230,604										230,604
513.80 - Financial and Administrative - Grants and Aids	18,668										18,668
514.10 - Legal Counsel - Personnel Services	382,464										382,464
514.30 - Legal Counsel - Operating Expenses	108,371										108,371
515.10 - Comprehensive Planning - Personnel Services	939,413										939,413
515.30 - Comprehensive Planning - Operating Expenses	113,648										113,648
517.70 - Debt Service Payments - Debt Service			1,328,746								1,328,746
519.10 - Other General Government - Personnel Services	3,638,302						649,335				4,287,637

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Government - Operating Expenses	2,525,705						287,962				2,813,667
519.60 - Other General Government - Capital Outlay	246,036			77,639			497,498				821,173
521.10 - Law Enforcement - Personnel Services	23,108,503	104,378					3,965,627				27,178,508
521.30 - Law Enforcement - Operating Expenses	4,667,039	301,862									4,968,901
521.60 - Law Enforcement - Capital Outlay	1,138,313	203,524									1,341,837
521.70 - Law Enforcement - Debt Service	29,121										29,121
522.10 - Fire Control - Personnel Services		6,136,256									6,136,256
522.30 - Fire Control - Operating Expenses		1,841,335									1,841,335
522.60 - Fire Control - Capital Outlay		673,657									673,657
523.30 - Detention/Corrections - Operating Expenses	14,213,124										14,213,124
523.80 - Detention/Corrections - Grants and Aids	417,394										417,394
524.10 - Protective Inspections - Personnel Services						1,576,112					1,576,112
524.30 - Protective Inspections - Operating Expenses						97,964					97,964
524.60 - Protective Inspections - Capital Outlay						20,259					20,259
525.10 - Emergency and Disaster Relief - Personnel Services		181,191									181,191
525.30 - Emergency and Disaster Relief - Operating Expenses		250,829									250,829
526.10 - Ambulance and Rescue Services - Personnel Services										6,747,305	6,747,305
526.30 - Ambulance and Rescue Services - Operating Expenses	11,570	5,040								4,918,192	4,934,802
526.80 - Ambulance and Rescue Services - Grants and Aids	308,074										308,074
527.30 - Medical Examiners - Operating Expenses	365,505										365,505
529.10 - Other Public Safety - Personnel Services	403,812	277,220									681,032
529.30 - Other Public Safety - Operating Expenses	119,786	366,091									485,877
533.30 - Water Utility Services - Operating Expenses		45,107				456,981					502,088
533.60 - Water Utility Services - Capital Outlay						14,172					14,172
533.70 - Water Utility Services - Debt Service		455,892									455,892
534.10 - Garbage/Solid Waste - Personnel Services						1,364,373					1,364,373
534.30 - Garbage/Solid Waste - Operating Expenses						2,466,354					2,466,354
534.60 - Garbage/Solid Waste - Capital Outlay						-1,376,551					-1,376,551
534.70 - Garbage/Solid Waste - Debt Service						13,425					13,425
535.30 - Sewer/Wastewater Services - Operating Expenses		4,133									4,133
536.10 - Water/Sewer Services - Personnel Services						4,101,204					4,101,204
536.30 - Water/Sewer Services - Operating Expenses						9,175,972					9,175,972
536.60 - Water/Sewer Services - Capital Outlay						670,796					670,796
536.70 - Water/Sewer Services - Debt Service						1,328,746					1,328,746
536.80 - Water/Sewer Services - Grants and Aids						-2,187					-2,187
537.10 - Conservation/Resource Management - Personnel Services	384,699	227,334									612,033
537.30 - Conservation/Resource Management - Operating Expenses	1,005,800	1,570,103				62,038					2,637,941
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
538.30 - Flood Control/Stormwater Control - Operating Expenses		46,524									46,524
539.10 - Other Physical Environment - Personnel Services		96,111									96,111
539.30 - Other Physical Environment - Operating Expenses		1,381									1,381
541.10 - Road/Street Facilities - Personnel Services		5,141,897									5,141,897
541.30 - Road/Street Facilities - Operating Expenses		3,640,579	3,525								3,644,104
541.60 - Road/Street Facilities - Capital Outlay		13,436,202		8,302,749							21,738,951
541.70 - Road/Street Facilities - Debt Service			2,304,347	172,694							2,477,041
541.80 - Road/Street Facilities - Grants and Aids		77,483									77,483
542.30 - Airports - Operating Expenses	78,069	36,185									114,254
542.60 - Airports - Capital Outlay		572,651									572,651

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
542.70 - Airports - Debt Service	7,796										7,796
544.10 - Mass Transit - Personnel Services		1,119,157									1,119,157
544.30 - Mass Transit - Operating Expenses		340,153									340,153
549.30 - Other Transportation - Operating Expenses		130									130
549.80 - Other Transportation - Grants and Aids		21,533									21,533
552.10 - Industry Development - Personnel Services		170,118									170,118
552.30 - Industry Development - Operating Expenses		594,495									594,495
552.80 - Industry Development - Grants and Aids		34,733									34,733
553.10 - Veterans Services - Personnel Services	164,532										164,532
553.30 - Veterans Services - Operating Expenses	9,637										9,637
554.10 - Housing and Urban Development - Personnel Services	140,647	61,624									202,271
554.30 - Housing and Urban Development - Operating Expenses	777	466,177									466,954
554.80 - Housing and Urban Development - Grants and Aids		140,000									140,000
562.10 - Health - Personnel Services	648,747										648,747
562.30 - Health - Operating Expenses	937,390										937,390
562.60 - Health - Capital Outlay	15,642										15,642
562.80 - Health - Grants and Aids	9,330										9,330
563.80 - Mental Health - Grants and Aids	486,261										486,261
564.30 - Public Assistance - Operating Expenses	2,159,163	8,000									2,167,163
569.10 - Other Human Services - Personnel Services	617,396	677,137									1,294,533
569.30 - Other Human Services - Operating Expenses	81,628	3,118,051									3,199,679
569.70 - Other Human Services - Debt Service			604,029								604,029
569.80 - Other Human Services - Grants and Aids	55,200										55,200
571.10 - Libraries - Personnel Services		1,886,857									1,886,857
571.30 - Libraries - Operating Expenses		629,189									629,189
571.60 - Libraries - Capital Outlay		281,642									281,642
571.70 - Libraries - Debt Service		173,336									173,336
571.80 - Libraries - Grants and Aids		52,020									52,020
572.10 - Parks/Recreation - Personnel Services	601,043										601,043
572.30 - Parks/Recreation - Operating Expenses	440,606	1,575									442,181
572.60 - Parks/Recreation - Capital Outlay	86,282	12,050									98,332
572.70 - Parks/Recreation - Debt Service	90,608										90,608
579.10 - Other Culture/Recreation - Personnel Services	2,342										2,342
579.30 - Other Culture/Recreation - Operating Expenses	656	23,500									24,156
579.60 - Other Culture/Recreation - Capital Outlay		337,560									337,560
581.90 - Interfund Transfers Out - Other Uses	5,952,928	6,835,102				3,185,436	62,724				16,036,190
602.10 - State Attorney Administration - Personnel Services		120,735									120,735
602.30 - State Attorney Administration - Operating Expenses	6,837	53,441									60,278
602.60 - State Attorney Administration - Capital Outlay		5,507									5,507
603.10 - Public Defender Administration - Personnel Services		30,218									30,218
603.30 - Public Defender Administration - Operating Expenses	1,173	29,027									30,200
603.60 - Public Defender Administration - Capital Outlay		5,864									5,864
604.10 - Clerk of Court Administration - Personnel Services	493,529	94,072									587,601
604.30 - Clerk of Court Administration - Operating Expenses	81,560										81,560
604.60 - Clerk of Court Administration - Capital Outlay	1,100										1,100
605.10 - Judicial Support - Personnel Services		132,360									132,360
605.30 - Judicial Support - Operating Expenses	11,064	79,278									90,342
605.60 - Judicial Support - Capital Outlay		48,083									48,083
608.10 - Jury Management - Personnel Services	208,164										208,164

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.30 - Jury Management - Operating Expenses	37,168										37,168
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		12,158									12,158
614.10 - Clerk of Court - Personnel Services	182,127										182,127
622.10 - Drug Court - Personnel Services		22,646									22,646
622.30 - Drug Court - Operating Expenses		39,614									39,614
634.10 - Clerk of Court - Personnel Services	188,746										188,746
654.10 - Clerk of Court - Personnel Services	240,786										240,786
654.30 - Clerk of Court - Operating Expenses	7,403										7,403
654.60 - Clerk of Court - Capital Outlay	2,332										2,332
674.10 - Clerk of Court - Personnel Services	144,073										144,073
682.10 - Alternative Dispute Resolutions - Personnel Services		33,661									33,661
682.30 - Alternative Dispute Resolutions - Operating Expenses		1,259									1,259
685.30 - Guardian ad Litem - Operating Expenses	30,040	1,275									31,315
694.10 - Clerk of Court - Personnel Services	76,217										76,217
694.30 - Clerk of Court - Operating Expenses	45										45
714.60 - Public Law Library - Capital Outlay		21,086									21,086
719.10 - Other Operating Court Costs - Personnel Services	216,481	81,026									297,507
719.30 - Other Operating Court Costs - Operating Expenses	610	30,609									31,219
724.10 - Clerk of Court - Personnel Services	128,222										128,222
744.10 - Clerk of Court - Personnel Services	109,303										109,303
764.10 - Clerk of Court - Personnel Services	121,853										121,853
764.30 - Clerk of Court - Operating Expenses	22										22
Grand Total	88,287,347	53,669,992	4,240,647	8,553,082		24,039,467	12,546,065			11,665,497	203,002,097

Data Element Worksheet Report for FYE: 2016, Citrus

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$8,846,776	\$8,787,348	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$702,083	\$1,633,356	\$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	\$2,872,332	\$925,313	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$430,111	\$402,485	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$888,437	\$884,372	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$10,737,473	\$11,665,497	\$1,813,660

