

Unit Information

Unit Type: County

Year: 2017

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@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/1/2018

Audit Received Date: 6/1/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$107,813,219

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/31/2018

Auditor Name: Moore Stephens Lovelace CPAs
& Advisors

Address:

255 S Orange Ave Ste 600, Orlando, FL 32801

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of Court and Comptroller

Chairman/Elected Official

Name: Ronald Kitchen

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,297,986	12,961,818									66,259,804
312100 - Local Option Taxes		1,437,169									1,437,169
312300 - County Ninth-Cent Voted Fuel Tax		626,186									626,186
312410 - First Local Option Fuel Tax		3,277,629									3,277,629
312420 - Second Local Option Fuel Tax		2,321,795									2,321,795
315000 - Communications Service Tax (Chapter 202)	1,821,155										1,821,155
316000 - Local Business Tax (Chapter 205)		108,787				56,120					164,907
322000 - Building Permits						3,019,847					3,019,847
324110 - Impact Fees - Residential - Public Safety		901,166									901,166
325100 - Special Assessments - Capital Improvement		6,103,696									6,103,696
325200 - Special Assessments - Charges for Public Services		426,908									426,908
331100 - Federal Grant - General Government		14,858									14,858
331200 - Federal Grant - Public Safety		383,504									383,504
331410 - Federal Grant - Airport Development		51,702									51,702
331420 - Federal Grant - Mass Transit		525,391									525,391
331490 - Federal Grant - Other Transportation		23,851	307,439			30,659					361,949
331500 - Federal Grant - Economic Environment		2,288,427									2,288,427
331650 - Federal Grant - Child Support Reimbursement	248,924										248,924
331690 - Federal Grant - Other Human Services		764,700									764,700
333000 - Federal Payments In Lieu Of Taxes	58,392										58,392
334200 - State Grant - Public Safety		242,910									242,910
334350 - State Grant - Sewer/Wastewater						60,233					60,233
334360 - State Grant - Stormwater Management		6,120									6,120
334390 - State Grant - Other Physical Environment	1,183,394										1,183,394
334410 - State Grant - Airport Development		134,819									134,819
334420 - State Grant - Mass Transit		349,336									349,336
334490 - State Grant - Other Transportation		3,001,528									3,001,528
334500 - State Grant - Economic Environment		379,158									379,158
334690 - State Grant - Other Human Services		688,392									688,392
334700 - State Grant - Culture/Recreation		159,473									159,473
334820 - Article V Clerk of Court Trust Fund	182,670										182,670
334900 - State Grant - Other		90,857									90,857
335120 - State Revenue Sharing - Proceeds	3,807,408										3,807,408
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,255										27,255
335140 - State Revenue Sharing - Mobile Home Licenses	95,538										95,538
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	39,263										39,263
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	8,508,370										8,508,370
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		3,820									3,820
335290 - State Revenue Sharing - Other Public Safety	12,421										12,421
335420 - State Revenue Sharing - Mass Transit		2,395,982									2,395,982
335490 - State Revenue Sharing - Other Transportation		2,659									2,659
335700 - State Revenue Sharing - Culture/Recreation		2,322									2,322
335900 - State Revenue Sharing - Other	63,137										63,137

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
336000 - State Payments In Lieu of Taxes	15,300	3,185									18,485
337200 - Local Government Unit Grant - Public Safety										292,670	292,670
337300 - Local Government Unit Grant - Physical Environment						31,521					31,521
337500 - Local Government Unit Grant - Economic Environment		130,472									130,472
338000 - Shared Revenue From Other Local Units	1,079,429										1,079,429
341100 - Service Charge - Recording Fees	575,733	332,554									908,287
341160 - County Portion (\$2) of \$4 Additional Service Charge		259,841									259,841
341200 - Internal Service Fund Fees and Charges	60,026						10,895,797				10,955,823
341300 - Administrative Service Fees	205										205
341520 - Fees remitted to County from Sheriff	58,739										58,739
341560 - Fees remitted to County from Property Appraiser		44,635									44,635
341800 - County Officer Commission and Fees	1,550,197										1,550,197
341900 - Other General Government Charges and Fees	210,549					898,475					1,109,024
342100 - Service Charge - Law Enforcement Services	2,043,487										2,043,487
342300 - Service Charge - Housing for Prisoners	3,023,049										3,023,049
342900 - Service Charge - Other Public Safety Charges and Fees	14,711	718,835								9,740,047	10,473,593
343300 - Service Charge - Water Utility						8,703,543					8,703,543
343400 - Service Charge - Garbage/Solid Waste						6,074,077					6,074,077
343500 - Service Charge - Sewer/Wastewater Utility						8,675,975					8,675,975
343600 - Service Charge - Water/Sewer Combination Utility						486,579					486,579
343700 - Service Charge - Conservation and Resource Management		1,525,247									1,525,247
344100 - Service Charge - Airports	1,959										1,959
344300 - Service Charge - Mass Transit		33,492									33,492
344900 - Service Charge - Other Transportation Charges	6,060	28									6,088
346400 - Service Charge - Animal Control and Shelter Fees	111,828										111,828
346900 - Service Charge - Other Human Services Charges		171,096									171,096
347200 - Service Charge - Parks and Recreation	243,909	594									244,503
347400 - Service Charge - Special Events	9,266										9,266
347500 - Service Charge - Special Recreation Facilities	300										300
348110 - County Court Criminal - Filing Fees	1,640										1,640
348120 - County Court Criminal - Service Charges	31,435										31,435
348130 - County Court Criminal - Court Costs	38,214										38,214
348220 - Circuit Court Criminal - Service Charges	44,065										44,065
348230 - Circuit Court Criminal - Court Costs	110,507										110,507
348310 - County Court Civil - Filing Fees	451,484										451,484
348320 - County Court Civil - Service Charges	2,705										2,705
348410 - Circuit Court Civil - Filing Fees	336,665										336,665
348420 - Circuit Court Civil - Service Charges	153,873	20									153,893
348480 - Circuit Court Civil - Fees and Service Charges	26,889										26,889
348520 - Traffic Court - Service Charges	84,211										84,211
348530 - Traffic Court - Court Costs	185,681										185,681
348610 - Juvenile Court - Filing Fees	5,265										5,265
348620 - Juvenile Court - Service Charges	2,164										2,164
348710 - Probate Court - Filing Fees	185,292										185,292
348720 - Probate Court - Service Charges	9,413										9,413
348921 - Court Innovations/Local Requirements		27,054									27,054
348922 - Legal Aid		27,054									27,054
348923 - Law Library		27,054									27,054

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348924 - Juvenile Alternative Programs		27,054									27,054
348930 - State Court Facility Surcharge (\$30)		198,118									198,118
348932 - Domestic Violence Surcharge	25,205										25,205
348990 - Other Court Collections Transferred to BOCC		84,549									84,549
349000 - Other Charges for Services	225,840	3,996									229,836
351100 - Judgments and Fines - As Decided by County Court Criminal	338,303	20,696				1,070					360,069
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	78,769										78,769
351400 - Judgments and Fines - As Decided by Circuit Court Civil	11,984										11,984
351500 - Judgments and Fines - As Decided by Traffic Court	259,700										259,700
351700 - Intergovernmental Radio Communication Program		57,208									57,208
351800 - 10% of Fines to Public Records Modernization Trust Fund	25,305	66,529									91,834
351900 - Judgments and Fines - Other Court Ordered		39,526									39,526
354000 - Fines - Local Ordinance Violation	5,195					4,040					9,235
359000 - Other Judgments, Fines and Forfeits	25,507	184,012									209,519
361100 - Interest		220,834				87,783	566			956	310,139
361200 - Dividends	139,091	238,505	3,013	14,939		433,093	33,107				861,748
361300 - Net Increase (Decrease) in Fair Value of Investments	70,607	17,576				126,229					214,412
362000 - Rents and Royalties	591,152	31,914									623,066
364000 - Disposition of Fixed Assets	340,092	14,076				11,408					365,576
365000 - Sale of Surplus Materials and Scrap		30				93,688	367				94,085
366000 - Contributions and Donations from Private Sources	53,749	226,637									280,386
367000 - Licenses	498,321	147,905									646,226
369300 - Settlements		21,956					115,469				137,425
369900 - Other Miscellaneous Revenues	1,237,463	746,226				208,787	889,784			6,713	3,088,973
381000 - Inter-Fund Group Transfers In	6,315,114	5,115,495	4,066,309			1,481,378	1,707,452				18,685,748
383000 - Installment Purchases & Capital Lease Proceeds	455,657										455,657
389700 - Proprietary - Capital Contributions from Other Public Source						1,910,912	48,229				1,959,141
389900 - Proprietary - Other Non-Operating Sources	316	238,882									239,198
Grand Total	90,717,533	50,901,098	4,376,761	14,939		32,395,417	13,690,771			10,040,386	202,136,905

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	921,783						3,909,428				4,831,211
511.30 - Legislative - Operating Expenses	587,707						2,683,049				3,270,756
511.60 - Legislative - Capital Outlay	303,803						1,716				305,519
511.70 - Legislative - Debt Service	1,550,166										1,550,166
511.80 - Legislative - Grants and Aids	764,442										764,442
512.10 - Executive - Personnel Services	195,185										195,185
512.30 - Executive - Operating Expenses	15,306										15,306
513.10 - Financial and Administrative - Personnel Services	10,344,528	137,406									10,481,934

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	2,912,876	107,219				948,655					3,968,750
513.60 - Financial and Administrative - Capital Outlay	319,829	60,525									380,354
513.80 - Financial and Administrative - Grants and Aids	308,532										308,532
514.10 - Legal Counsel - Personnel Services	328,028										328,028
514.30 - Legal Counsel - Operating Expenses	39,489										39,489
515.10 - Comprehensive Planning - Personnel Services	950,050										950,050
515.30 - Comprehensive Planning - Operating Expenses	86,079										86,079
515.60 - Comprehensive Planning - Capital Outlay	3,843										3,843
517.70 - Debt Service Payments - Debt Service			885,243								885,243
519.10 - Other General Government - Personnel Services	3,504,620						623,512				4,128,132
519.30 - Other General Government - Operating Expenses	2,341,813						223,129				2,564,942
519.60 - Other General Government - Capital Outlay	1,409,062			5,112							1,414,174
521.10 - Law Enforcement - Personnel Services	24,372,258	201,114					4,570,817				29,144,189
521.30 - Law Enforcement - Operating Expenses	4,969,171	185,500									5,154,671
521.60 - Law Enforcement - Capital Outlay	1,293,164	190,741									1,483,905
521.70 - Law Enforcement - Debt Service	734,015										734,015
522.10 - Fire Control - Personnel Services		6,499,671									6,499,671
522.30 - Fire Control - Operating Expenses		1,736,580									1,736,580
522.60 - Fire Control - Capital Outlay		512,042									512,042
522.70 - Fire Control - Debt Service											0
523.30 - Detention/Corrections - Operating Expenses	11,819,354										11,819,354
523.80 - Detention/Corrections - Grants and Aids	240,245										240,245
524.10 - Protective Inspections - Personnel Services						1,511,607					1,511,607
524.30 - Protective Inspections - Operating Expenses						126,461					126,461
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services		181,566									181,566
525.30 - Emergency and Disaster Relief - Operating Expenses		140,671									140,671
525.60 - Emergency and Disaster Relief - Capital Outlay		2,075									2,075
526.10 - Ambulance and Rescue Services - Personnel Services										6,572,931	6,572,931
526.30 - Ambulance and Rescue Services - Operating Expenses	15,340									3,388,661	3,404,001
527.30 - Medical Examiners - Operating Expenses	355,414										355,414
529.10 - Other Public Safety - Personnel Services	406,015	274,378									680,393
529.30 - Other Public Safety - Operating Expenses	114,734	377,169									491,903
533.30 - Water Utility Services - Operating Expenses		34,325				7,651					41,976
533.60 - Water Utility Services - Capital Outlay						52,479					52,479
533.70 - Water Utility Services - Debt Service		401,417									401,417
534.10 - Garbage/Solid Waste - Personnel Services						1,375,065					1,375,065
534.30 - Garbage/Solid Waste - Operating Expenses						2,841,078					2,841,078
534.60 - Garbage/Solid Waste - Capital Outlay						390,026					390,026
534.70 - Garbage/Solid Waste - Debt Service						24,343					24,343
535.30 - Sewer/Wastewater Services - Operating Expenses		4,038				33,594					37,632
536.10 - Water/Sewer Services - Personnel Services						4,502,707					4,502,707
536.30 - Water/Sewer Services - Operating Expenses						9,389,046					9,389,046
536.60 - Water/Sewer Services - Capital Outlay						434,646					434,646
536.70 - Water/Sewer Services - Debt Service						1,616,778					1,616,778
536.80 - Water/Sewer Services - Grants and Aids						-1,648					-1,648
537.10 - Conservation/Resource Management - Personnel Services	453,695	187,181									640,876
537.30 - Conservation/Resource Management - Operating Expenses	1,477,632	1,232,918				63,042					2,773,592

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	2,490										2,490
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
538.10 - Flood Control/Stormwater Control - Personnel Services		61,666									61,666
538.30 - Flood Control/Stormwater Control - Operating Expenses		131,438									131,438
538.60 - Flood Control/Stormwater Control - Capital Outlay		5,124									5,124
539.10 - Other Physical Environment - Personnel Services		76,034									76,034
539.30 - Other Physical Environment - Operating Expenses		7,991									7,991
541.10 - Road/Street Facilities - Personnel Services		4,959,798									4,959,798
541.30 - Road/Street Facilities - Operating Expenses		2,735,618	3,490								2,739,108
541.60 - Road/Street Facilities - Capital Outlay		8,619,787		1,332,693							9,952,480
541.70 - Road/Street Facilities - Debt Service			2,889,367								2,889,367
541.80 - Road/Street Facilities - Grants and Aids											0
542.30 - Airports - Operating Expenses	134,009	148,667									282,676
542.60 - Airports - Capital Outlay		119,987									119,987
542.70 - Airports - Debt Service	7,795										7,795
544.10 - Mass Transit - Personnel Services		1,144,287									1,144,287
544.30 - Mass Transit - Operating Expenses		479,969									479,969
544.60 - Mass Transit - Capital Outlay		139,205									139,205
549.30 - Other Transportation - Operating Expenses		223,217									223,217
549.80 - Other Transportation - Grants and Aids		84,632									84,632
552.10 - Industry Development - Personnel Services		213,561									213,561
552.30 - Industry Development - Operating Expenses		797,706									797,706
552.60 - Industry Development - Capital Outlay		8,247									8,247
552.80 - Industry Development - Grants and Aids		25,200									25,200
553.10 - Veterans Services - Personnel Services	170,495										170,495
553.30 - Veterans Services - Operating Expenses	8,105										8,105
553.60 - Veterans Services - Capital Outlay	2,984										2,984
554.10 - Housing and Urban Development - Personnel Services	133,608	68,314									201,922
554.30 - Housing and Urban Development - Operating Expenses	875	360,933									361,808
554.80 - Housing and Urban Development - Grants and Aids		117,920									117,920
562.10 - Health - Personnel Services	686,980										686,980
562.30 - Health - Operating Expenses	917,597										917,597
562.60 - Health - Capital Outlay	4,845										4,845
562.80 - Health - Grants and Aids	301,701										301,701
563.80 - Mental Health - Grants and Aids	492,217										492,217
564.30 - Public Assistance - Operating Expenses	2,143,730	8,766									2,152,496
569.10 - Other Human Services - Personnel Services	619,567	737,464									1,357,031
569.30 - Other Human Services - Operating Expenses	91,234	2,931,768									3,023,002
569.60 - Other Human Services - Capital Outlay	2,145										2,145
569.70 - Other Human Services - Debt Service			604,029								604,029
569.80 - Other Human Services - Grants and Aids	49,212										49,212
571.10 - Libraries - Personnel Services		1,794,202									1,794,202
571.30 - Libraries - Operating Expenses		638,321									638,321
571.60 - Libraries - Capital Outlay		209,246									209,246
571.70 - Libraries - Debt Service		64,090									64,090
571.80 - Libraries - Grants and Aids		50,093									50,093
572.10 - Parks/Recreation - Personnel Services	605,766										605,766
572.30 - Parks/Recreation - Operating Expenses	395,938	14,175									410,113
572.60 - Parks/Recreation - Capital Outlay	9,666	163,816									173,482

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.70 - Parks/Recreation - Debt Service	90,608										90,608
579.10 - Other Culture/Recreation - Personnel Services											0
579.30 - Other Culture/Recreation - Operating Expenses		36,831									36,831
579.60 - Other Culture/Recreation - Capital Outlay		117,530									117,530
581.80 - Interfund Transfers Out - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	7,590,498	7,237,737	11,628			3,840,170	5,715				18,685,748
602.10 - State Attorney Administration - Personnel Services		119,220									119,220
602.30 - State Attorney Administration - Operating Expenses	6,610	39,447									46,057
602.60 - State Attorney Administration - Capital Outlay		3,898									3,898
603.10 - Public Defender Administration - Personnel Services		37,090									37,090
603.30 - Public Defender Administration - Operating Expenses	1,212	26,102									27,314
603.60 - Public Defender Administration - Capital Outlay		1,930									1,930
604.10 - Clerk of Court Administration - Personnel Services	509,212										509,212
604.30 - Clerk of Court Administration - Operating Expenses	25,169										25,169
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personnel Services		135,465									135,465
605.30 - Judicial Support - Operating Expenses	12,544	78,921									91,465
605.60 - Judicial Support - Capital Outlay		51,312									51,312
608.10 - Jury Management - Personnel Services	248,643										248,643
608.30 - Jury Management - Operating Expenses	37,143										37,143
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		9,733									9,733
614.10 - Clerk of Court - Personnel Services	211,073										211,073
622.10 - Drug Court - Personnel Services		24,408									24,408
622.30 - Drug Court - Operating Expenses		42,821									42,821
634.10 - Clerk of Court - Personnel Services	185,341										185,341
654.10 - Clerk of Court - Personnel Services	251,464										251,464
654.30 - Clerk of Court - Operating Expenses	3,511										3,511
654.60 - Clerk of Court - Capital Outlay											0
674.10 - Clerk of Court - Personnel Services	155,943										155,943
682.10 - Alternative Dispute Resolutions - Personnel Services		34,648									34,648
682.30 - Alternative Dispute Resolutions - Operating Expenses		9,988									9,988
685.30 - Guardian ad Litem - Operating Expenses	29,944	6,137									36,081
685.60 - Guardian ad Litem - Capital Outlay		82									82
694.10 - Clerk of Court - Personnel Services	107,036										107,036
694.30 - Clerk of Court - Operating Expenses	292										292
714.30 - Public Law Library - Operating Expenses		13,907									13,907
714.60 - Public Law Library - Capital Outlay											0
719.10 - Other Operating Court Costs - Personnel Services	207,848	82,263									290,111
719.30 - Other Operating Court Costs - Operating Expenses	134	27,054									27,188
724.10 - Clerk of Court - Personnel Services	130,743										130,743
744.10 - Clerk of Court - Personnel Services	93,205										93,205
764.10 - Clerk of Court - Personnel Services	121,862										121,862
764.30 - Clerk of Court - Operating Expenses											0
Grand Total	89,955,234	47,744,302	4,393,757	1,337,805		27,155,700	12,017,366			9,961,592	192,565,756

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$8,728,606	\$8,807,300	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$725,042	\$544,611	\$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	\$2,962,068	\$3,093,137	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$412,147	\$408,427	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$1,023,475	\$948,655	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$10,040,386	\$9,961,592	\$2,186,769