

Unit Information

Unit Type: County

Year: 2015

Unit Name: Marion

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. David Ellspermann

Title: Clerk of the Circuit Court and Comptroller

Phone: (352) 671-5520

Address:

PO Box 1030
Ocala, FL 34478-1030

Contact Information

Name: Mrs. Tina Novinger

Title: Controller

Phone: (352) 671-5520

Email: Tina@marioncountyclerk.org

Address:

PO Box 1030
Ocala, FL 34478-1030

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2016

Audit Received Date: 6/23/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$141,377,327

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/10/2016

Auditor Name: Purvis Gray & Company CPAs

Address:
2347 SE 17th Street
Ocala, FL 34471

Certification

Chief Financial Officer

Name: David Ellspermann

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: Kathy Bryant

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	44,304,120	52,455,153	833,226								97,592,499
312100 - Local Option Taxes		1,141,077									1,141,077
312300 - County Ninth-Cent Voted Fuel Tax		2,057,060									2,057,060
312410 - First Local Option Fuel Tax		9,181,258									9,181,258
312420 - Second Local Option Fuel Tax		1,849,542	4,179,358								6,028,900
315000 - Communications Service Tax (Chapter 202)	2,457,173	207,296									2,664,469
316000 - Local Business Tax (Chapter 205)	3,480	143,752									147,232
322000 - Building Permits		3,037,972									3,037,972
324110 - Impact Fees - Residential - Public Safety		1,984									1,984
324310 - Impact Fees - Residential - Transportation		27,222									27,222
325100 - Special Assessments - Capital Improvement	151,153	3,647,682	2,745,227	17,728							6,561,790
325200 - Special Assessments - Charges for Public Services		29,517,304				11,654,465					41,171,769
329000 - Other Permits, Fees & Special Assessments	2,365	108,196				6,100					116,661
331200 - Federal Grant - Public Safety	169,586	224,001									393,587
331490 - Federal Grant - Other Transportation		722,874									722,874
331500 - Federal Grant - Economic Environment	3,008,943										3,008,943
331690 - Federal Grant - Other Human Services	377,044										377,044
333000 - Federal Payments In Lieu Of Taxes	54,293	637,549									691,842
334200 - State Grant - Public Safety	59,067	72,779									131,846
334310 - State Grant - Water Supply System						1,798,407					1,798,407
334390 - State Grant - Other Physical Environment						34,590					34,590
334410 - State Grant - Airport Development		602,534									602,534
334490 - State Grant - Other Transportation		3,733,369									3,733,369
334700 - State Grant - Culture/Recreation	295,658										295,658
334820 - Article V Clerk of Court Trust Fund	268,835										268,835
335120 - State Revenue Sharing - Proceeds	8,231,502										8,231,502
335130 - State Revenue Sharing - Insurance Agents County Licenses	67,424										67,424
335140 - State Revenue Sharing - Mobile Home Licenses	175,462										175,462
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	96,732										96,732
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335170 - State Revenue Sharing - Cardroom Tax	43,612										43,612
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	18,066,727		1,427,736								19,494,463
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		85,512									85,512
335490 - State Revenue Sharing - Other Transportation		6,331,923									6,331,923
335500 - State Revenue Sharing - Economic Environment		896,802									896,802
335690 - State Revenue Sharing - Other Human Services	5,588										5,588
335700 - State Revenue Sharing - Culture/Recreation	14,443										14,443
337100 - Local Government Unit Grant - General Government		9,296									9,296
337200 - Local Government Unit Grant - Public Safety	241,811	2,079,806									2,321,617
337300 - Local Government Unit Grant - Physical Environment	3,460	229,620				86,597					319,677
337400 - Local Government Unit Grant - Transportation		763,404									763,404
337700 - Local Government Unit Grant - Culture/Recreation	32,184										32,184
341100 - Service Charge - Recording Fees	1,144,480	670,390									1,814,870
341160 - County Portion (\$2) of \$4 Additional Service Charge	375,450	146,805									522,255

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges							28,811,113				28,811,113
341510 - Fees remitted to County from Tax Collector	4,841,552										4,841,552
341530 - Fees remitted to County from Clerk of Circuit Court	276										276
341550 - Fees remitted to County from Supervisor of Elections	52,032										52,032
341560 - Fees remitted to County from Property Appraiser	820,437										820,437
341900 - Other General Government Charges and Fees	958,140	59,997									1,018,137
342100 - Service Charge - Law Enforcement Services		533,800									533,800
342200 - Service Charge - Fire Protection		3,003									3,003
342300 - Service Charge - Housing for Prisoners	951,320										951,320
342400 - Service Charge - Emergency Management Service Fees/Charges		1,483,509									1,483,509
342500 - Service Charge - Protective Inspection Fees		2,145									2,145
342600 - Service Charge - Ambulance Fees	15,958,580										15,958,580
342900 - Service Charge - Other Public Safety Charges and Fees	248,235	483,672									731,907
343300 - Service Charge - Water Utility						11,526,454					11,526,454
343400 - Service Charge - Garbage/Solid Waste						2,426,887					2,426,887
343500 - Service Charge - Sewer/Wastewater Utility						14,542,295					14,542,295
343600 - Service Charge - Water/Sewer Combination Utility						7,301					7,301
343900 - Service Charge - Other Physical Environment Charges		7,910									7,910
344100 - Service Charge - Airports		576,588									576,588
344900 - Service Charge - Other Transportation Charges		138,814									138,814
345100 - Service Charge - Housing	7,730									13,610	21,340
346400 - Service Charge - Animal Control and Shelter Fees	784,220										784,220
347100 - Service Charge - Libraries	8,321										8,321
347200 - Service Charge - Parks and Recreation	24,696	1,288,452									1,313,148
347500 - Service Charge - Special Recreation Facilities	193,600			89,376							282,976
348110 - County Court Criminal - Filing Fees	9,380										9,380
348120 - County Court Criminal - Service Charges	92,413										92,413
348130 - County Court Criminal - Court Costs	263,198										263,198
348220 - Circuit Court Criminal - Service Charges	110,753										110,753
348230 - Circuit Court Criminal - Court Costs	439,540										439,540
348310 - County Court Civil - Filing Fees	993,951										993,951
348320 - County Court Civil - Service Charges	24,857										24,857
348410 - Circuit Court Civil - Filing Fees	838,417										838,417
348420 - Circuit Court Civil - Service Charges	589,535										589,535
348480 - Circuit Court Civil - Fees and Service Charges	48,586										48,586
348510 - Traffic Court - Filing Fees	400										400
348520 - Traffic Court - Service Charges	236,097										236,097
348530 - Traffic Court - Court Costs	688,880										688,880
348620 - Juvenile Court - Service Charges	2,645										2,645
348710 - Probate Court - Filing Fees	326,587										326,587
348720 - Probate Court - Service Charges	39,198										39,198
348921 - Court Innovations/Local Requirements		96,607									96,607
348922 - Legal Aid		96,607									96,607
348923 - Law Library		96,607									96,607
348924 - Juvenile Alternative Programs		96,607									96,607
348930 - State Court Facility Surcharge (\$30)	787,031										787,031
348932 - Domestic Violence Surcharge	45,512										45,512
348933 - Animal Control Surcharge	2,275										2,275

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	337,666	287,342									625,008
349000 - Other Charges for Services		53,282									53,282
351100 - Judgments and Fines - As Decided by County Court Criminal	780,579										780,579
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	592,716										592,716
351500 - Judgments and Fines - As Decided by Traffic Court	427,418										427,418
351700 - Intergovernmental Radio Communication Program		106,838									106,838
351800 - 10% of Fines to Public Records Modernization Trust Fund		390,427									390,427
352000 - Fines - Library	92,446										92,446
354000 - Fines - Local Ordinance Violation	115,561										115,561
358200 - Sale of Contraband Property Seized by Law Enforcement		203,724									203,724
359000 - Other Judgments, Fines and Forfeits		444,860									444,860
361100 - Interest	448,798	594,863	4,951	239,989		717,706	187,729			942	2,194,978
361300 - Net Increase (Decrease) in Fair Value of Investments	-30,670	4,057		-4,362		-343	-84				-31,402
362000 - Rents and Royalties	149,579	69,986				233,635					453,200
364000 - Disposition of Fixed Assets	260,480	149,484				322,673	233,803				966,440
365000 - Sale of Surplus Materials and Scrap	2,752	14,322									17,074
366000 - Contributions and Donations from Private Sources	50,225	26,950									77,175
369300 - Settlements	17,708	9,272									26,980
369900 - Other Miscellaneous Revenues	3,567,515	578,478				3,102,476	1,584,747				8,833,216
381000 - Inter-Fund Group Transfers In	43,900,378	2,702,863	112,654	103,788							46,819,683
383000 - Installment Purchases & Capital Lease Proceeds	362,804										362,804
Grand Total	161,561,441	131,183,228	9,303,152	446,519		46,459,243	30,817,308			14,552	379,785,443

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	711,642										711,642
511.30 - Legislative - Operating Expenses	1,439,460										1,439,460
511.80 - Legislative - Grants and Aids	483,050										483,050
512.10 - Executive - Personnel Services	1,075,267										1,075,267
512.30 - Executive - Operating Expenses	86,370										86,370
512.60 - Executive - Capital Outlay	2,698										2,698
513.10 - Financial and Administrative - Personnel Services	4,316,763										4,316,763
513.30 - Financial and Administrative - Operating Expenses	785,794	341									786,135
513.60 - Financial and Administrative - Capital Outlay	42,388										42,388
514.10 - Legal Counsel - Personnel Services	683,717										683,717
514.30 - Legal Counsel - Operating Expenses	34,575										34,575
515.10 - Comprehensive Planning - Personnel Services	1,079,538										1,079,538
515.30 - Comprehensive Planning - Operating Expenses	80,844										80,844
515.60 - Comprehensive Planning - Capital Outlay	2,648										2,648
515.80 - Comprehensive Planning - Grants and Aids	72,516										72,516
516.10 - Non-Court Information Systems - Personnel Services	1,703,976										1,703,976

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
516.30 - Non-Court Information Systems - Operating Expenses	1,087,019										1,087,019
516.60 - Non-Court Information Systems - Capital Outlay	484,573										484,573
516.70 - Non-Court Information Systems - Debt Service	139,458										139,458
517.70 - Debt Service Payments - Debt Service			11,363,486								11,363,486
519.10 - Other General Government - Personnel Services	14,922,270	415,592					27,535,718				42,873,580
519.30 - Other General Government - Operating Expenses	2,543,848	464,825		2,100			2,784,677				5,795,450
519.60 - Other General Government - Capital Outlay	1,241,967	54,662		508,889							1,805,518
521.10 - Law Enforcement - Personnel Services	30,196,310										30,196,310
521.30 - Law Enforcement - Operating Expenses	6,090,988	1,701,798									7,792,786
521.60 - Law Enforcement - Capital Outlay	1,833,578										1,833,578
522.10 - Fire Control - Personnel Services		26,959,238									26,959,238
522.30 - Fire Control - Operating Expenses		5,194,626									5,194,626
522.60 - Fire Control - Capital Outlay		1,484,577									1,484,577
522.80 - Fire Control - Grants and Aids	43,746										43,746
523.10 - Detention/Corrections - Personnel Services	18,686,381										18,686,381
523.30 - Detention/Corrections - Operating Expenses	10,755,415										10,755,415
523.60 - Detention/Corrections - Capital Outlay	631,421										631,421
524.10 - Protective Inspections - Personnel Services	637,782	1,662,043									2,299,825
524.30 - Protective Inspections - Operating Expenses	242,171	630,555									872,726
524.60 - Protective Inspections - Capital Outlay	113,265	104,368									217,633
525.10 - Emergency and Disaster Relief - Personnel Services	367,216	529,923									897,139
525.30 - Emergency and Disaster Relief - Operating Expenses	206,775	848,885									1,055,660
525.60 - Emergency and Disaster Relief - Capital Outlay	66,066	899,613									965,679
526.10 - Ambulance and Rescue Services - Personnel Services	13,179,502										13,179,502
526.30 - Ambulance and Rescue Services - Operating Expenses	2,334,329										2,334,329
526.60 - Ambulance and Rescue Services - Capital Outlay	86,379	51,248									137,627
527.30 - Medical Examiners - Operating Expenses		2,950,195									2,950,195
527.60 - Medical Examiners - Capital Outlay		89,457									89,457
529.10 - Other Public Safety - Personnel Services	5,122,334										5,122,334
529.30 - Other Public Safety - Operating Expenses	2,055,190										2,055,190
529.60 - Other Public Safety - Capital Outlay	292,773										292,773
533.10 - Water Utility Services - Personnel Services						2,272,550					2,272,550
533.30 - Water Utility Services - Operating Expenses						1,748,598					1,748,598
534.10 - Garbage/Solid Waste - Personnel Services						2,752,107					2,752,107
534.30 - Garbage/Solid Waste - Operating Expenses						6,341,310					6,341,310
535.10 - Sewer/Wastewater Services - Personnel Services						1,065,032					1,065,032
535.30 - Sewer/Wastewater Services - Operating Expenses						1,947,800					1,947,800
536.10 - Water/Sewer Services - Personnel Services						1,212,119					1,212,119
536.30 - Water/Sewer Services - Operating Expenses						12,288,077					12,288,077
536.70 - Water/Sewer Services - Debt Service						3,425,243					3,425,243
537.10 - Conservation/Resource Management - Personnel Services	757,772										757,772
537.30 - Conservation/Resource Management - Operating Expenses	333,499										333,499
537.60 - Conservation/Resource Management - Capital Outlay	51,571										51,571
537.80 - Conservation/Resource Management - Grants and Aids	14,200										14,200
538.10 - Flood Control/Stormwater Control - Personnel Services		685,760									685,760
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,411,095									1,411,095
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,611,331									1,611,331
541.10 - Road/Street Facilities - Personnel Services	131,876	6,836,380									6,968,256

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	8,178	5,339,083		23,967							5,371,228
541.60 - Road/Street Facilities - Capital Outlay	1,674	11,053,227		7,743,467							18,798,368
541.80 - Road/Street Facilities - Grants and Aids		979,227									979,227
542.10 - Airports - Personnel Services		143,002									143,002
542.30 - Airports - Operating Expenses		461,725									461,725
542.60 - Airports - Capital Outlay		873,779									873,779
544.80 - Mass Transit - Grants and Aids	800,735	239,857									1,040,592
552.10 - Industry Development - Personnel Services		302,034									302,034
552.30 - Industry Development - Operating Expenses	380,000	960,973									1,340,973
552.80 - Industry Development - Grants and Aids	424,925	25,088									450,013
553.10 - Veterans Services - Personnel Services	365,195										365,195
553.30 - Veterans Services - Operating Expenses	34,850										34,850
553.60 - Veterans Services - Capital Outlay	5,305										5,305
553.80 - Veterans Services - Grants and Aids	19,996										19,996
554.10 - Housing and Urban Development - Personnel Services	113,311	34,926									148,237
554.30 - Housing and Urban Development - Operating Expenses	3,669	4,515								6,051	14,235
554.80 - Housing and Urban Development - Grants and Aids	299,720	916,169									1,215,889
562.10 - Health - Personnel Services	2,344,335										2,344,335
562.30 - Health - Operating Expenses	928,006										928,006
562.60 - Health - Capital Outlay	341,693										341,693
562.80 - Health - Grants and Aids	380,000	1,669,998									2,049,998
563.80 - Mental Health - Grants and Aids	1,183,400										1,183,400
564.10 - Public Assistance - Personnel Services	337,344										337,344
564.30 - Public Assistance - Operating Expenses	5,041,048										5,041,048
564.80 - Public Assistance - Grants and Aids	2,365,343	96,789									2,462,132
569.80 - Other Human Services - Grants and Aids	204,435										204,435
571.10 - Libraries - Personnel Services	4,384,299										4,384,299
571.30 - Libraries - Operating Expenses	791,871										791,871
571.60 - Libraries - Capital Outlay	450,716										450,716
572.10 - Parks/Recreation - Personnel Services	2,405,526	202,178									2,607,704
572.30 - Parks/Recreation - Operating Expenses	1,251,248	287,878									1,539,126
572.60 - Parks/Recreation - Capital Outlay	201,089	581,104		118,095							900,288
572.70 - Parks/Recreation - Debt Service				3,000							3,000
572.80 - Parks/Recreation - Grants and Aids	7,500										7,500
573.30 - Cultural Services - Operating Expenses	758										758
575.10 - Special Facilities - Personnel Services		269,659									269,659
575.30 - Special Facilities - Operating Expenses		209,565									209,565
575.60 - Special Facilities - Capital Outlay		1,170									1,170
581.90 - Interfund Transfers Out - Other Uses	2,100,223	43,574,354		112,654		1,032,452					46,819,683
601.10 - Court Administration - Personnel Services	239,963										239,963
601.30 - Court Administration - Operating Expenses	35,315										35,315
601.60 - Court Administration - Capital Outlay	28,449										28,449
602.30 - State Attorney Administration - Operating Expenses		179,929									179,929
602.60 - State Attorney Administration - Capital Outlay		65,258									65,258
602.80 - State Attorney Administration - Grants and Aids		334,397									334,397
603.10 - Public Defender Administration - Personnel Services	187,797										187,797
603.30 - Public Defender Administration - Operating Expenses	120,407										120,407
604.10 - Clerk of Court Administration - Personnel Services	767,587	82,537									850,124
604.30 - Clerk of Court Administration - Operating Expenses	50,076	338,729									388,805

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.60 - Clerk of Court Administration - Capital Outlay		101,404									101,404
604.80 - Clerk of Court Administration - Grants and Aids	460,933										460,933
605.30 - Judicial Support - Operating Expenses	135,081										135,081
605.60 - Judicial Support - Capital Outlay	97,646										97,646
606.10 - Trial Court Law Clerks/Legal Support - Personnel Services		110,941									110,941
606.30 - Trial Court Law Clerks/Legal Support - Operating Expenses	281	730									1,011
606.60 - Trial Court Law Clerks/Legal Support - Capital Outlay	3,674										3,674
607.10 - Appeals - Personnel Services	146,531										146,531
607.30 - Appeals - Operating Expenses	14,974	2,352									17,326
608.10 - Jury Management - Personnel Services	99,362										99,362
608.30 - Jury Management - Operating Expenses	124,768	9,502									134,270
614.10 - Clerk of Court - Personnel Services	1,032,619										1,032,619
614.30 - Clerk of Court - Operating Expenses	28,534	37,180									65,714
618.30 - Witness Coordination/Management - Operating Expenses	10,565										10,565
622.10 - Drug Court - Personnel Services	88,900										88,900
622.30 - Drug Court - Operating Expenses	60,872										60,872
623.10 - Pre-Trial Release - Personnel Services	83,602										83,602
623.30 - Pre-Trial Release - Operating Expenses	82										82
623.80 - Pre-Trial Release - Grants and Aids	175,680										175,680
634.10 - Clerk of Court - Personnel Services	513,909										513,909
634.30 - Clerk of Court - Operating Expenses	11,990	14,145									26,135
649.10 - Other Circuit Court-Civil Costs - Personnel Services	59,531										59,531
654.10 - Clerk of Court - Personnel Services	755,044										755,044
654.30 - Clerk of Court - Operating Expenses	44,661	21,295									65,956
662.30 - Alternative Dispute Resolutions - Operating Expenses	2,350										2,350
664.30 - Domestic Violence Court - Operating Expenses	17	2,848									2,865
674.10 - Clerk of Court - Personnel Services	260,017										260,017
674.30 - Clerk of Court - Operating Expenses	9,632	15,304									24,936
682.10 - Alternative Dispute Resolutions - Personnel Services	163,710										163,710
682.30 - Alternative Dispute Resolutions - Operating Expenses	5,261										5,261
684.10 - Juvenile Drug Court - Personnel Services		42,049									42,049
684.30 - Juvenile Drug Court - Operating Expenses	18,631										18,631
685.30 - Guardian ad Litem - Operating Expenses	14,353										14,353
694.10 - Clerk of Court - Personnel Services	329,489										329,489
694.30 - Clerk of Court - Operating Expenses	5,814	10,985									16,799
711.30 - Courthouse Security - Operating Expenses	641,638										641,638
712.60 - Courthouse Facilities - Capital Outlay	103,044										103,044
713.10 - Information Systems - Personnel Services		222,952									222,952
714.80 - Public Law Library - Grants and Aids	78,703	96,789									175,492
724.10 - Clerk of Court - Personnel Services	875,745										875,745
724.30 - Clerk of Court - Operating Expenses	27,106	28,707									55,813
732.30 - Community Service Programs - Operating Expenses		15,657									15,657
732.80 - Community Service Programs - Grants and Aids		32,310									32,310
739.10 - Other County Court-Criminal Costs - Personnel Services	160,711										160,711
739.30 - Other County Court-Criminal Costs - Operating Expenses	46,144										46,144
744.10 - Clerk of Court - Personnel Services	371,374										371,374
744.30 - Clerk of Court - Operating Expenses	14,733	14,718									29,451
752.30 - Alternative Dispute Resolutions - Operating Expenses	3,829										3,829

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.10 - Clerk of Court - Personnel Services		379,510										379,510
764.30 - Clerk of Court - Operating Expenses		11,253	16,045									27,298
769.30 - Other County Court-Traffic Costs - Operating Expenses		1,363										1,363
	Grand Total	163,330,572	124,609,575	11,363,486	8,512,172		34,085,288	30,320,395			6,051	372,227,539

Data Element Worksheet Report for FYE: 2015, Marion

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Dunnellon Airport Authority	Blended in Primary Report	\$0	\$0	\$0
Special District - Marion County Community Redevelopment Agency	Blended in Primary Report	\$0	\$0	\$0
Special District - Marion County Hospital District	Independently Reported	\$10,193,103	(\$1,721,374)	\$43,750
Special District - Marion County Housing Finance Authority	Discretely Reported	\$14,552	\$6,051	\$0
Special District - Marion County Industrial Development Authority	Independently Reported	\$0	\$0	\$0
Special District - Marion County Utility Authority	Independently Reported	\$0	\$0	\$0

