

Unit Information

Unit Type: County

Year: 2014

Unit Name: Citrus

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Angela Vick

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 341-6400

Address:

110 North Apopka Avenue, Room 101
Inverness, FL 34450-4299

Contact Information

Name: Ms. Susan Sullivan

Title: Financial Analyst

Phone: (352) 341-6449

Email: ssullivan@clerk.citrus.fl.us

Address:

110 North Apopka Avenue
Inverness, FL 34450

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/25/2015

Audit Received Date: 6/26/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$97,875,235

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/20/2015

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 Adams

Title: Chairman of the Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

☐☐

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	57,396,294	14,796,112									72,192,406
312100 - Local Option Taxes		746,452									746,452
312300 - County Ninth-Cent Voted Fuel Tax		559,898									559,898
312410 - First Local Option Fuel Tax		2,940,469									2,940,469
312420 - Second Local Option Fuel Tax		2,112,014									2,112,014
315000 - Communications Service Tax (Chapter 202)	1,793,523										1,793,523
316000 - Local Business Tax (Chapter 205)		117,396				58,580					175,976
322000 - Building Permits						1,801,690					1,801,690
323500 - Franchise Fee - Cable Television											0
324110 - Impact Fees - Residential - Public Safety		1,344,720									1,344,720
324310 - Impact Fees - Residential - Transportation											0
324510 - Impact Fees - Residential - Human Services											0
324610 - Impact Fees - Residential - Culture/Recreation											0
324710 - Impact Fees - Residential - Other											0
325100 - Special Assessments - Capital Improvement		5,868,788									5,868,788
325200 - Special Assessments - Charges for Public Services		480,565									480,565
329000 - Other Permits, Fees & Special Assessments		60									60
331100 - Federal Grant - General Government		21,860									21,860
331200 - Federal Grant - Public Safety		1,199,291									1,199,291
331410 - Federal Grant - Airport Development		93,171									93,171
331420 - Federal Grant - Mass Transit		673,736									673,736
331490 - Federal Grant - Other Transportation		242,188	306,449								548,637
331500 - Federal Grant - Economic Environment		1,980,650									1,980,650
331650 - Federal Grant - Child Support Reimbursement	174,954										174,954
331690 - Federal Grant - Other Human Services		793,700									793,700
331700 - Federal Grant - Culture/Recreation											0
331820 - Federal Grant - Drug Court Management		9,095									9,095
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	52,308										52,308
334100 - State Grant - General Government											0
334200 - State Grant - Public Safety		133,635									133,635
334350 - State Grant - Sewer/Wastewater											0
334390 - State Grant - Other Physical Environment	370,938										370,938
334410 - State Grant - Airport Development		1,077,448				25,000					1,102,448
334420 - State Grant - Mass Transit		312,710									312,710
334490 - State Grant - Other Transportation		458,827				20,000					478,827
334500 - State Grant - Economic Environment		589,070									589,070
334690 - State Grant - Other Human Services		593,867									593,867
334700 - State Grant - Culture/Recreation		81,335									81,335
334820 - Article V Clerk of Court Trust Fund	265,636										265,636
334900 - State Grant - Other		100,472									100,472
335120 - State Revenue Sharing - Proceeds	3,289,947										3,289,947
335130 - State Revenue Sharing - Insurance Agents County Licenses	37,420										37,420
335140 - State Revenue Sharing - Mobile Home Licenses	80,133										80,133
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	55,714										55,714

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
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	6,931,933										6,931,933
335290 - State Revenue Sharing - Other Public Safety	5,881										5,881
335420 - State Revenue Sharing - Mass Transit		2,139,271									2,139,271
335490 - State Revenue Sharing - Other Transportation		3,159									3,159
335690 - State Revenue Sharing - Other Human Services											0
335700 - State Revenue Sharing - Culture/Recreation		1,600									1,600
336000 - State Payments In Lieu of Taxes											0
337200 - Local Government Unit Grant - Public Safety											0
337300 - Local Government Unit Grant - Physical Environment						31,041					31,041
337500 - Local Government Unit Grant - Economic Environment		-180,871									-180,871
337600 - Local Government Unit Grant - Human Services											0
338000 - Shared Revenue From Other Local Units	960,221									432,384	1,392,605
341100 - Service Charge - Recording Fees	479,437	482,891									962,328
341200 - Internal Service Fund Fees and Charges	53,547						9,793,031				9,846,578
341300 - Administrative Service Fees	228										228
341520 - Fees remitted to County from Sheriff	55,272										55,272
341800 - County Officer Commission and Fees	1,464,627										1,464,627
341900 - Other General Government Charges and Fees	196,120					834,835				27,289	1,058,244
342100 - Service Charge - Law Enforcement Services	2,313,627	19,299									2,332,926
342300 - Service Charge - Housing for Prisoners	4,514,813										4,514,813
342600 - Service Charge - Ambulance Fees										8,533,493	8,533,493
342900 - Service Charge - Other Public Safety Charges and Fees	11,105	451,775									462,880
343300 - Service Charge - Water Utility						7,113,275					7,113,275
343400 - Service Charge - Garbage/Solid Waste						5,350,957					5,350,957
343500 - Service Charge - Sewer/Wastewater Utility						7,176,655					7,176,655
343600 - Service Charge - Water/Sewer Combination Utility						241,511					241,511
343700 - Service Charge - Conservation and Resource Management		1,294,188									1,294,188
344100 - Service Charge - Airports	932										932
344300 - Service Charge - Mass Transit		80,860									80,860
344900 - Service Charge - Other Transportation Charges	3,286	404,206									407,492
345900 - Service Charge - Other Economic Environment Charges		100									100
346400 - Service Charge - Animal Control and Shelter Fees	140,271										140,271
346900 - Service Charge - Other Human Services Charges		233,571									233,571
347200 - Service Charge - Parks and Recreation	326,206	850				94					327,150
347300 - Service Charge - Cultural Services											0
347400 - Service Charge - Special Events	4,136										4,136
347500 - Service Charge - Special Recreation Facilities											0
347900 - Service Charge - Other Culture/Recreation Charges											0
348110 - County Court Criminal - Filing Fees	3,000										3,000
348120 - County Court Criminal - Service Charges	33,574										33,574
348130 - County Court Criminal - Court Costs	35,410										35,410
348220 - Circuit Court Criminal - Service Charges	30,828										30,828
348230 - Circuit Court Criminal - Court Costs	91,936										91,936
348310 - County Court Civil - Filing Fees	350,612										350,612
348320 - County Court Civil - Service Charges	4,639										4,639
348410 - Circuit Court Civil - Filing Fees	403,685										403,685

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348420 - Circuit Court Civil - Service Charges	126,964	39									127,003
348480 - Circuit Court Civil - Fees and Service Charges	31,941										31,941
348520 - Traffic Court - Service Charges	87,329										87,329
348530 - Traffic Court - Court Costs	199,448										199,448
348620 - Juvenile Court - Service Charges	1,881										1,881
348710 - Probate Court - Filing Fees	185,321										185,321
348720 - Probate Court - Service Charges	10,749										10,749
348921 - Court Innovations/Local Requirements		28,262									28,262
348922 - Legal Aid		28,262									28,262
348923 - Law Library		28,262									28,262
348924 - Juvenile Alternative Programs		28,262									28,262
348930 - State Court Facility Surcharge (\$30)	17,935	215,201									233,136
348990 - Other Court Collections Transferred to BOCC		88,338									88,338
349000 - Other Charges for Services	251,786	19,741				10					271,537
351100 - Judgments and Fines - As Decided by County Court Criminal	218,865	42,572									261,437
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	98,171										98,171
351500 - Judgments and Fines - As Decided by Traffic Court	308,197										308,197
351700 - Intergovernmental Radio Communication Program		49,382									49,382
351800 - 10% of Fines to Public Records Modernization Trust Fund		118,372									118,372
351900 - Judgments and Fines - Other Court Ordered	30,293	11,985									42,278
354000 - Fines - Local Ordinance Violation	7,345					8,350					15,695
359000 - Other Judgments, Fines and Forfeits	1,485	46,740									48,225
361100 - Interest	15,790	384,647	1,254	4,122		200,356	4,783			330	611,282
362000 - Rents and Royalties	328,892	11,977									340,869
364000 - Disposition of Fixed Assets	335,926	318,518				14,754	36,707				705,905
365000 - Sale of Surplus Materials and Scrap		6,102				108,244	3,157				117,503
366000 - Contributions and Donations from Private Sources	150,405	199,451									349,856
367000 - Licenses	273,848	115,299									389,147
369300 - Settlements		3,594					51,000				54,594
369400 - Slot Machine Proceeds										3,180	3,180
369900 - Other Miscellaneous Revenues	349,125	669,938		17,687		173,941	1,004,543			120,833	2,336,067
381000 - Inter-Fund Group Transfers In	3,934,870	1,570,806	3,803,667	55,386		3,677,692	1,058,266				14,100,687
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds	3,334,000			824,000							4,158,000
388200 - Compensation for Loss of General Capital Asset											0
389100 - Proprietary - Interest						307,315					307,315
389200 - Proprietary - Federal Grants and Donations						313,445					313,445
389400 - Proprietary - Other Grants and Donations						10,949					10,949
389700 - Proprietary - Capital Contributions from Other Public Source						4,595,162					4,595,162
389900 - Proprietary - Other Non-Operating Sources		179,812									179,812
Grand Total	92,232,759	46,647,240	4,111,370	901,195		32,063,856	11,951,487			9,117,509	197,025,416

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,069,378						3,789,001				4,858,379
511.30 - Legislative - Operating Expenses	897,237	5,316					2,648,833				3,551,386
511.60 - Legislative - Capital Outlay	3,320,976										3,320,976
511.70 - Legislative - Debt Service	1,106,270										1,106,270
511.80 - Legislative - Grants and Aids	396,961					44,000					440,961
512.10 - Executive - Personnel Services	167,127										167,127
512.30 - Executive - Operating Expenses	11,557										11,557
513.10 - Financial and Administrative - Personnel Services	9,665,638	90,565									9,756,203
513.30 - Financial and Administrative - Operating Expenses	3,298,287	618,142				907,062					4,823,491
513.60 - Financial and Administrative - Capital Outlay	337,459	19,604									357,063
514.10 - Legal Counsel - Personnel Services	300,457										300,457
514.30 - Legal Counsel - Operating Expenses	139,910										139,910
515.10 - Comprehensive Planning - Personnel Services	712,337										712,337
515.30 - Comprehensive Planning - Operating Expenses	144,259										144,259
517.70 - Debt Service Payments - Debt Service			1,335,207								1,335,207
519.10 - Other General Government - Personnel Services	3,713,960						658,903				4,372,863
519.30 - Other General Government - Operating Expenses	2,271,040			8,168			341,452				2,620,660
519.60 - Other General Government - Capital Outlay	12,887			2,544,479							2,557,366
521.10 - Law Enforcement - Personnel Services	21,758,377	70,508					3,394,797				25,223,682
521.30 - Law Enforcement - Operating Expenses	4,435,362	245,166									4,680,528
521.60 - Law Enforcement - Capital Outlay	1,465,122	41,862									1,506,984
521.70 - Law Enforcement - Debt Service	494,078										494,078
522.10 - Fire Control - Personnel Services		5,192,333									5,192,333
522.30 - Fire Control - Operating Expenses	-35	2,092,587									2,092,552
522.60 - Fire Control - Capital Outlay		1,520,202									1,520,202
522.70 - Fire Control - Debt Service		403,649									403,649
522.80 - Fire Control - Grants and Aids		11,606									11,606
523.30 - Detention/Corrections - Operating Expenses	12,655,741										12,655,741
523.80 - Detention/Corrections - Grants and Aids	606,536										606,536
524.10 - Protective Inspections - Personnel Services						1,342,537					1,342,537
524.30 - Protective Inspections - Operating Expenses						109,050					109,050
525.10 - Emergency and Disaster Relief - Personnel Services		189,524									189,524
526.10 - Ambulance and Rescue Services - Personnel Services										5,337,483	5,337,483
526.30 - Ambulance and Rescue Services - Operating Expenses		4,430								3,524,338	3,528,768
527.30 - Medical Examiners - Operating Expenses	363,677										363,677
529.10 - Other Public Safety - Personnel Services	506,854	366,917									873,771
529.30 - Other Public Safety - Operating Expenses	121,456	691,005									812,461
529.60 - Other Public Safety - Capital Outlay		236,628									236,628
533.30 - Water Utility Services - Operating Expenses		40,765				100,326					141,091
533.60 - Water Utility Services - Capital Outlay											0
533.70 - Water Utility Services - Debt Service		455,340									455,340
534.10 - Garbage/Solid Waste - Personnel Services						1,262,357					1,262,357
534.30 - Garbage/Solid Waste - Operating Expenses						1,747,873					1,747,873
534.60 - Garbage/Solid Waste - Capital Outlay						225,477					225,477
535.30 - Sewer/Wastewater Services - Operating Expenses		5,446									5,446
535.60 - Sewer/Wastewater Services - Capital Outlay		139,000									139,000
536.10 - Water/Sewer Services - Personnel Services						3,356,558					3,356,558
536.30 - Water/Sewer Services - Operating Expenses						9,153,262					9,153,262

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
536.60 - Water/Sewer Services - Capital Outlay						721,198					721,198
536.70 - Water/Sewer Services - Debt Service						2,067,236					2,067,236
536.80 - Water/Sewer Services - Grants and Aids						216					216
537.10 - Conservation/Resource Management - Personnel Services	351,061	228,121									579,182
537.30 - Conservation/Resource Management - Operating Expenses	702,842	1,206,321									1,909,163
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
539.10 - Other Physical Environment - Personnel Services		157,858									157,858
539.30 - Other Physical Environment - Operating Expenses		400,243									400,243
539.60 - Other Physical Environment - Capital Outlay		2,320									2,320
541.10 - Road/Street Facilities - Personnel Services		4,765,453									4,765,453
541.30 - Road/Street Facilities - Operating Expenses		3,043,880	1,575								3,045,455
541.60 - Road/Street Facilities - Capital Outlay		4,986,450		1,423,372							6,409,822
541.70 - Road/Street Facilities - Debt Service		208,577	2,161,729								2,370,306
541.80 - Road/Street Facilities - Grants and Aids		441,073									441,073
542.30 - Airports - Operating Expenses	87,216	196,536									283,752
542.60 - Airports - Capital Outlay		1,243,218									1,243,218
542.70 - Airports - Debt Service	7,795										7,795
543.30 - Water - Operating Expenses						82,886					82,886
544.10 - Mass Transit - Personnel Services		1,167,028									1,167,028
544.30 - Mass Transit - Operating Expenses		594,499									594,499
544.60 - Mass Transit - Capital Outlay		177,748									177,748
549.30 - Other Transportation - Operating Expenses		40,312									40,312
551.30 - Employment Development - Operating Expenses											0
552.10 - Industry Development - Personnel Services		188,563									188,563
552.30 - Industry Development - Operating Expenses		443,214									443,214
552.60 - Industry Development - Capital Outlay		1,450									1,450
552.80 - Industry Development - Grants and Aids		126,020									126,020
553.10 - Veterans Services - Personnel Services	157,923										157,923
553.30 - Veterans Services - Operating Expenses	12,444										12,444
554.10 - Housing and Urban Development - Personnel Services	127,323	37,330									164,653
554.30 - Housing and Urban Development - Operating Expenses	425	795,052									795,477
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	542,537										542,537
562.30 - Health - Operating Expenses	922,749										922,749
562.80 - Health - Grants and Aids	5,872										5,872
563.80 - Mental Health - Grants and Aids	405,344										405,344
564.30 - Public Assistance - Operating Expenses	1,931,186	8,556									1,939,742
569.10 - Other Human Services - Personnel Services	669,868	722,000									1,391,868
569.30 - Other Human Services - Operating Expenses	125,019	2,881,874									3,006,893
569.60 - Other Human Services - Capital Outlay		30,389									30,389
569.70 - Other Human Services - Debt Service	11,811		604,029								615,840
569.80 - Other Human Services - Grants and Aids	62,680										62,680
571.10 - Libraries - Personnel Services		1,753,658									1,753,658
571.30 - Libraries - Operating Expenses		494,185									494,185
571.60 - Libraries - Capital Outlay		237,006									237,006
571.70 - Libraries - Debt Service		431,984									431,984
571.80 - Libraries - Grants and Aids		30,586									30,586
572.10 - Parks/Recreation - Personnel Services	596,311										596,311

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.30 - Parks/Recreation - Operating Expenses	404,719	18,816									423,535
572.60 - Parks/Recreation - Capital Outlay	22,479	149,203									171,682
572.70 - Parks/Recreation - Debt Service	160,923										160,923
579.30 - Other Culture/Recreation - Operating Expenses	8,550										8,550
581.90 - Interfund Transfers Out - Other Uses	3,411,514	5,104,597	30	46,975		5,520,144	17,427				14,100,687
602.10 - State Attorney Administration - Personnel Services		111,334									111,334
602.30 - State Attorney Administration - Operating Expenses	7,100	36,328									43,428
602.60 - State Attorney Administration - Capital Outlay		18,219									18,219
603.10 - Public Defender Administration - Personnel Services		26,796									26,796
603.30 - Public Defender Administration - Operating Expenses	1,595	27,717									29,312
603.60 - Public Defender Administration - Capital Outlay		642									642
604.10 - Clerk of Court Administration - Personnel Services	402,871										402,871
604.30 - Clerk of Court Administration - Operating Expenses	6,649										6,649
605.10 - Judicial Support - Personnel Services		121,835									121,835
605.30 - Judicial Support - Operating Expenses	11,381	73,534									84,915
605.60 - Judicial Support - Capital Outlay		12,940									12,940
608.10 - Jury Management - Personnel Services	254,665										254,665
608.30 - Jury Management - Operating Expenses	36,215										36,215
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		1,249									1,249
614.10 - Clerk of Court - Personnel Services	278,046										278,046
614.30 - Clerk of Court - Operating Expenses	11										11
616.10 - Clinical Evaluations - Personnel Services											0
616.30 - Clinical Evaluations - Operating Expenses											0
622.10 - Drug Court - Personnel Services		60,704									60,704
622.30 - Drug Court - Operating Expenses		53,027									53,027
634.10 - Clerk of Court - Personnel Services	254,347										254,347
654.10 - Clerk of Court - Personnel Services	228,472										228,472
654.30 - Clerk of Court - Operating Expenses	5,857										5,857
674.10 - Clerk of Court - Personnel Services	80,023										80,023
674.30 - Clerk of Court - Operating Expenses	13										13
682.10 - Alternative Dispute Resolutions - Personnel Services		32,618									32,618
682.30 - Alternative Dispute Resolutions - Operating Expenses		2,043									2,043
685.30 - Guardian ad Litem - Operating Expenses	3,181	105									3,286
694.10 - Clerk of Court - Personnel Services	87,672										87,672
694.30 - Clerk of Court - Operating Expenses	42										42
714.60 - Public Law Library - Capital Outlay		39,274									39,274
719.10 - Other Operating Court Costs - Personnel Services	354,969	70,170									425,139
719.30 - Other Operating Court Costs - Operating Expenses	2,595	28,264									30,859
724.10 - Clerk of Court - Personnel Services	74,833										74,833
724.30 - Clerk of Court - Operating Expenses	25										25
744.10 - Clerk of Court - Personnel Services	30,343										30,343
764.10 - Clerk of Court - Personnel Services	121,727										121,727
764.30 - Clerk of Court - Operating Expenses	22										22
Grand Total	82,960,215	45,471,514	4,102,570	4,022,994		26,640,182	10,850,413			8,861,821	182,909,709

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$10,157,559	\$9,049,585	\$0
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$684,048	\$782,661	\$0
Special District - Citrus County Port Authority	Blended in Primary Report	\$151,231	\$126,886	\$0
Special District - Citrus County Special Library District	Blended in Primary Report	\$2,997,847	\$2,999,241	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$462,895	\$406,778	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$834,835	\$907,062	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$9,117,509	\$8,862,821	\$942,731