

Unit Information

Unit Type: County

Year: 2019

Unit Name: Citrus

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Angela Vick

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 341-6424

Address:

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

Contact Information

Name: Ms. Susan Sullivan

Title: Senior Financial Analyst

Phone: (352) 341-6464

Email: ssullivan@citrusclerk.org

Address:

120 N Montgomery Ave
Inverness, FL 34450

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 4/29/2020

Audit Received Date: 4/29/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$100,704,632

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/20/2020

Auditor Name: MSL CPAs & Advisors

Address:

255 S Orange Ave, Suite 600
Orlando, FL 32801

Certification

Chief Financial Officer

Name: Angela Vick

Title: Clerk of Court and Comptroller

Chairman/Elected Official

Name: Brian Coleman

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	56,384,347	13,560,201									69,944,548
312100 - Local Option Taxes		1,915,788									1,915,788
312300 - County Ninth-Cent Voted Fuel Tax		628,996									628,996
312410 - First Local Option Fuel Tax		3,294,772									3,294,772
312420 - Second Local Option Fuel Tax		2,326,524									2,326,524
315000 - Communications Service Tax (Chapter 202)	1,570,552										1,570,552
316000 - Local Business Tax (Chapter 205)		109,255				60,020					169,275
322000 - Building Permits						2,922,146					2,922,146
324110 - Impact Fees - Residential - Public Safety		3,689,299									3,689,299
325100 - Special Assessments - Capital Improvement		6,229,014									6,229,014
325200 - Special Assessments - Charges for Public Services		413,286									413,286
331100 - Federal Grant - General Government		161,905									161,905
331200 - Federal Grant - Public Safety	260,454	537,372									797,826
331350 - Federal Grant - Sewer/Wastewater						859,973					859,973
331410 - Federal Grant - Airport Development		73,709									73,709
331420 - Federal Grant - Mass Transit		670,873									670,873
331490 - Federal Grant - Other Transportation		795,997	309,752								1,105,749
331500 - Federal Grant - Economic Environment		2,481,237									2,481,237
331650 - Federal Grant - Child Support Reimbursement	215,089										215,089
331690 - Federal Grant - Other Human Services		891,176									891,176
331700 - Federal Grant - Culture/Recreation		2,875									2,875
333000 - Federal Payments In Lieu Of Taxes	57,602										57,602
334200 - State Grant - Public Safety		128,976									128,976
334350 - State Grant - Sewer/Wastewater						4,182,662					4,182,662
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment	516,500	305,760				391,631					1,213,891
334410 - State Grant - Airport Development		1,433,687									1,433,687
334420 - State Grant - Mass Transit		533,466									533,466
334490 - State Grant - Other Transportation		2,279,748									2,279,748
334500 - State Grant - Economic Environment		274,552									274,552
334690 - State Grant - Other Human Services		673,785									673,785
334700 - State Grant - Culture/Recreation		75,605									75,605
334820 - Article V Clerk of Court Trust Fund	7,536										7,536
334900 - State Grant - Other		799,730								341,370	1,141,100
335120 - State Revenue Sharing - Proceeds	4,172,388										4,172,388
335130 - State Revenue Sharing - Insurance Agents County Licenses	33,997										33,997
335140 - State Revenue Sharing - Mobile Home Licenses	100,947										100,947
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	48,229										48,229
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	9,306,629										9,306,629
335190 - State Revenue Sharing - Other General Government	75,116										75,116
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		13,012									13,012
335290 - State Revenue Sharing - Other Public Safety	17,947										17,947
335420 - State Revenue Sharing - Mass Transit		2,442,028									2,442,028

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335490 - State Revenue Sharing - Other Transportation		2,787									2,787
335700 - State Revenue Sharing - Culture/Recreation		2,871									2,871
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes	15,300	3,185									18,485
337100 - Local Government Unit Grant - General Government	1,102,319										1,102,319
337200 - Local Government Unit Grant - Public Safety										261,800	261,800
337300 - Local Government Unit Grant - Physical Environment						34,661					34,661
337500 - Local Government Unit Grant - Economic Environment		252,330									252,330
338000 - Shared Revenue From Other Local Units		695,313									695,313
341100 - Service Charge - Recording Fees	660,441	377,819									1,038,260
341160 - County Portion (\$2) of \$4 Additional Service Charge		294,921									294,921
341200 - Internal Service Fund Fees and Charges	94,589						11,131,346				11,225,935
341300 - Administrative Service Fees	130						24,227				24,357
341520 - Fees remitted to County from Sheriff	48,470										48,470
341560 - Fees remitted to County from Property Appraiser		14,150									14,150
341800 - County Officer Commission and Fees	1,691,171	75,869				945,646					2,712,686
341900 - Other General Government Charges and Fees	227,076	475,641									702,717
342100 - Service Charge - Law Enforcement Services	1,766,291	1,343,246									3,109,537
342300 - Service Charge - Housing for Prisoners	3,709,887										3,709,887
342900 - Service Charge - Other Public Safety Charges and Fees	21,248	781,507								9,939,188	10,741,943
343300 - Service Charge - Water Utility						8,528,317					8,528,317
343400 - Service Charge - Garbage/Solid Waste						6,454,813					6,454,813
343500 - Service Charge - Sewer/Wastewater Utility						9,129,277					9,129,277
343600 - Service Charge - Water/Sewer Combination Utility						617,515					617,515
343700 - Service Charge - Conservation and Resource Management		1,111,391									1,111,391
344100 - Service Charge - Airports	1,258										1,258
344300 - Service Charge - Mass Transit		27,907									27,907
344900 - Service Charge - Other Transportation Charges	6,555										6,555
346400 - Service Charge - Animal Control and Shelter Fees	63,246										63,246
346900 - Service Charge - Other Human Services Charges		87,836									87,836
347200 - Service Charge - Parks and Recreation	205,187	352									205,539
347400 - Service Charge - Special Events	9,841										9,841
348110 - County Court Criminal - Filing Fees	1,810										1,810
348120 - County Court Criminal - Service Charges	37,258										37,258
348130 - County Court Criminal - Court Costs	41,257										41,257
348220 - Circuit Court Criminal - Service Charges	50,183										50,183
348230 - Circuit Court Criminal - Court Costs	135,961										135,961
348310 - County Court Civil - Filing Fees	614,935										614,935
348320 - County Court Civil - Service Charges	4,120										4,120
348410 - Circuit Court Civil - Filing Fees	349,780										349,780
348420 - Circuit Court Civil - Service Charges	113,459	19									113,478
348480 - Circuit Court Civil - Fees and Service Charges	27,828										27,828
348520 - Traffic Court - Service Charges	101,060										101,060
348530 - Traffic Court - Court Costs	254,290										254,290
348610 - Juvenile Court - Filing Fees	6,435										6,435
348620 - Juvenile Court - Service Charges	2,399										2,399
348710 - Probate Court - Filing Fees	215,866										215,866
348720 - Probate Court - Service Charges	17,562										17,562

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements		30,664									30,664
348922 - Legal Aid		30,664									30,664
348923 - Law Library		30,664									30,664
348924 - Juvenile Alternative Programs		30,664									30,664
348930 - State Court Facility Surcharge (\$30)		256,437									256,437
348932 - Domestic Violence Surcharge	25,615										25,615
348990 - Other Court Collections Transferred to BOCC		99,761									99,761
349000 - Other Charges for Services	250,392										250,392
351100 - Judgments and Fines - As Decided by County Court Criminal	353,028	31,725				950					385,703
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	77,311										77,311
351400 - Judgments and Fines - As Decided by Circuit Court Civil	33,514										33,514
351500 - Judgments and Fines - As Decided by Traffic Court	333,954										333,954
351700 - Intergovernmental Radio Communication Program		83,129									83,129
351800 - 10% of Fines to Public Records Modernization Trust Fund	118,505										118,505
351900 - Judgments and Fines - Other Court Ordered		37,801									37,801
354000 - Fines - Local Ordinance Violation	2,440	50				2,715					5,205
359000 - Other Judgments, Fines and Forfeits	96,582	39,757									136,339
361100 - Interest	32,701	184,993				61,921				576	280,191
361200 - Dividends	324,880	664,632	7,942	2,491		1,242,352	146,272				2,388,569
361300 - Net Increase (Decrease) in Fair Value of Investments	491,813	190,567				609,739					1,292,119
362000 - Rents and Royalties	584,233	80,348									664,581
364000 - Disposition of Fixed Assets	135,702	15,799				134,503	18,921				304,925
365000 - Sale of Surplus Materials and Scrap		354				122,085	53				122,492
366000 - Contributions and Donations from Private Sources	222,715	170,608									393,323
367000 - Licenses	480,954	147,003									627,957
369300 - Settlements		48,053					2,814				50,867
369900 - Other Miscellaneous Revenues	1,777,233	790,116				262,682	1,582,371			9,000	4,421,402
381000 - Inter-Fund Group Transfers In	9,202,054	4,405,830	4,073,020			4,684,428	1,149,481				23,514,813
383000 - Installment Purchases & Capital Lease Proceeds	291,000	740,792									1,031,792
389800 - Proprietary - Capital Contributions from Private Source						2,631,697					2,631,697
Grand Total	99,199,171	60,623,433	4,390,714	2,491		43,879,733	14,055,485			10,551,934	232,702,961

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,035,846						5,068,590				6,104,436
511.30 - Legislative - Operating Expenses	802,788						3,173,817				3,976,605
511.60 - Legislative - Capital Outlay	1,950,785										1,950,785
511.70 - Legislative - Debt Service	1,506,016										1,506,016
511.80 - Legislative - Grants and Aids	1,030,820										1,030,820
512.10 - Executive - Personnel Services	212,272										212,272
512.30 - Executive - Operating Expenses	13,597										13,597

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel Services	10,799,883										10,799,883
513.30 - Financial and Administrative - Operating Expenses	3,480,537	434,305				1,194,706					5,109,548
513.60 - Financial and Administrative - Capital Outlay	507,811	145,568									653,379
513.70 - Financial and Administrative - Debt Service	43,000	41,530									84,530
513.80 - Financial and Administrative - Grants and Aids	620,368										620,368
514.10 - Legal Counsel - Personnel Services	355,049										355,049
514.30 - Legal Counsel - Operating Expenses	78,252										78,252
515.10 - Comprehensive Planning - Personnel Services	719,172										719,172
515.30 - Comprehensive Planning - Operating Expenses	78,411										78,411
517.70 - Debt Service Payments - Debt Service			888,240								888,240
519.10 - Other General Government - Personnel Services	3,787,535						614,124				4,401,659
519.30 - Other General Government - Operating Expenses	2,558,843			701			180,210				2,739,754
519.60 - Other General Government - Capital Outlay	1,705,631			30,334							1,735,965
519.70 - Other General Government - Debt Service	41,530										41,530
521.10 - Law Enforcement - Personnel Services	23,186,423	2,359,482					3,918,839				29,464,744
521.30 - Law Enforcement - Operating Expenses	5,659,712	797,907									6,457,619
521.60 - Law Enforcement - Capital Outlay	1,390,501	529,441									1,919,942
521.70 - Law Enforcement - Debt Service	843,767	54,054									897,821
522.10 - Fire Control - Personnel Services		7,094,743									7,094,743
522.30 - Fire Control - Operating Expenses		2,027,279									2,027,279
522.60 - Fire Control - Capital Outlay		803,756									803,756
522.70 - Fire Control - Debt Service		73,656									73,656
523.30 - Detention/Corrections - Operating Expenses	13,853,130										13,853,130
523.80 - Detention/Corrections - Grants and Aids	1,816,641										1,816,641
524.10 - Protective Inspections - Personnel Services						2,078,769					2,078,769
524.30 - Protective Inspections - Operating Expenses						503,666					503,666
525.10 - Emergency and Disaster Relief - Personnel Services		178,754									178,754
526.10 - Ambulance and Rescue Services - Personnel Services										6,116,094	6,116,094
526.30 - Ambulance and Rescue Services - Operating Expenses	46,020	23,847								4,902,943	4,972,810
526.80 - Ambulance and Rescue Services - Grants and Aids	245,975										245,975
527.30 - Medical Examiners - Operating Expenses	370,734										370,734
529.10 - Other Public Safety - Personnel Services	423,479	286,190									709,669
529.30 - Other Public Safety - Operating Expenses	147,656	456,809									604,465
533.30 - Water Utility Services - Operating Expenses		38,096									38,096
533.60 - Water Utility Services - Capital Outlay						2,370					2,370
533.70 - Water Utility Services - Debt Service		406,891									406,891
534.10 - Garbage/Solid Waste - Personnel Services						1,617,456					1,617,456
534.30 - Garbage/Solid Waste - Operating Expenses						2,663,541					2,663,541
534.60 - Garbage/Solid Waste - Capital Outlay						725,176					725,176
534.70 - Garbage/Solid Waste - Debt Service						2,221					2,221
535.30 - Sewer/Wastewater Services - Operating Expenses		713									713
535.60 - Sewer/Wastewater Services - Capital Outlay						110,515					110,515
536.10 - Water/Sewer Services - Personnel Services		6,861				5,815,280					5,822,141
536.30 - Water/Sewer Services - Operating Expenses		87,265				10,102,866					10,190,131
536.60 - Water/Sewer Services - Capital Outlay						784,573					784,573
536.70 - Water/Sewer Services - Debt Service						1,509,784					1,509,784
536.80 - Water/Sewer Services - Grants and Aids						-6,807					-6,807
537.10 - Conservation/Resource Management - Personnel Services	545,014	158,476									703,490

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.30 - Conservation/Resource Management - Operating Expenses	882,479	907,170				83,050					1,872,699
537.60 - Conservation/Resource Management - Capital Outlay	1,864	298,068									299,932
537.80 - Conservation/Resource Management - Grants and Aids	16,062										16,062
538.10 - Flood Control/Stormwater Control - Personnel Services		90,096									90,096
538.30 - Flood Control/Stormwater Control - Operating Expenses		374,459									374,459
538.60 - Flood Control/Stormwater Control - Capital Outlay		200,829									200,829
539.10 - Other Physical Environment - Personnel Services		21,652									21,652
539.30 - Other Physical Environment - Operating Expenses		37,157									37,157
541.10 - Road/Street Facilities - Personnel Services		5,220,291									5,220,291
541.30 - Road/Street Facilities - Operating Expenses		3,293,597									3,293,597
541.60 - Road/Street Facilities - Capital Outlay		9,772,494									9,772,494
541.70 - Road/Street Facilities - Debt Service			2,892,728								2,892,728
542.10 - Airports - Personnel Services	6,611										6,611
542.30 - Airports - Operating Expenses	97,440	189,766									287,206
542.60 - Airports - Capital Outlay		1,684,241									1,684,241
542.70 - Airports - Debt Service	4,447										4,447
544.10 - Mass Transit - Personnel Services		1,184,944									1,184,944
544.30 - Mass Transit - Operating Expenses		590,559									590,559
544.60 - Mass Transit - Capital Outlay		81,144									81,144
549.30 - Other Transportation - Operating Expenses		78,945									78,945
552.10 - Industry Development - Personnel Services		451,491									451,491
552.30 - Industry Development - Operating Expenses		1,075,986									1,075,986
552.80 - Industry Development - Grants and Aids		18,265									18,265
553.10 - Veterans Services - Personnel Services	190,340										190,340
553.30 - Veterans Services - Operating Expenses	9,692										9,692
554.10 - Housing and Urban Development - Personnel Services	148,516	89,339									237,855
554.30 - Housing and Urban Development - Operating Expenses	21,426	555,991									577,417
554.80 - Housing and Urban Development - Grants and Aids		462,931									462,931
562.10 - Health - Personnel Services	748,642										748,642
562.30 - Health - Operating Expenses	1,108,947										1,108,947
562.60 - Health - Capital Outlay	32,445										32,445
562.80 - Health - Grants and Aids	8,219										8,219
563.80 - Mental Health - Grants and Aids	526,212										526,212
564.30 - Public Assistance - Operating Expenses	2,137,231										2,137,231
569.10 - Other Human Services - Personnel Services	615,659	762,170									1,377,829
569.30 - Other Human Services - Operating Expenses	89,429	3,195,735									3,285,164
569.70 - Other Human Services - Debt Service			604,029								604,029
569.80 - Other Human Services - Grants and Aids	38,640										38,640
571.10 - Libraries - Personnel Services		1,909,257									1,909,257
571.30 - Libraries - Operating Expenses		659,548									659,548
571.60 - Libraries - Capital Outlay		407,181									407,181
571.70 - Libraries - Debt Service		59,138									59,138
571.80 - Libraries - Grants and Aids		37,084									37,084
572.10 - Parks/Recreation - Personnel Services	688,834										688,834
572.30 - Parks/Recreation - Operating Expenses	405,848	14,164									420,012
572.60 - Parks/Recreation - Capital Outlay	200,940	199,767									400,707
581.90 - Interfund Transfers Out - Other Uses	5,382,645	11,586,372				6,525,081	20,715				23,514,813
602.10 - State Attorney Administration - Personnel Services		135,745									135,745

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
602.30 - State Attorney Administration - Operating Expenses	4,570	47,665									52,235
602.60 - State Attorney Administration - Capital Outlay		31,994									31,994
603.10 - Public Defender Administration - Personnel Services		42,648									42,648
603.30 - Public Defender Administration - Operating Expenses	1,511	31,927									33,438
603.60 - Public Defender Administration - Capital Outlay		8,936									8,936
604.10 - Clerk of Court Administration - Personnel Services	863,973										863,973
604.30 - Clerk of Court Administration - Operating Expenses	38,485										38,485
605.10 - Judicial Support - Personnel Services		113,603									113,603
605.30 - Judicial Support - Operating Expenses	9,544	125,461									135,005
605.60 - Judicial Support - Capital Outlay		35,803									35,803
608.10 - Jury Management - Personnel Services	260,562										260,562
608.30 - Jury Management - Operating Expenses	38,644										38,644
609.30 - Pre-Filing Alternative Dispute Resolution Programs - Operating Expenses		685									685
614.10 - Clerk of Court - Personnel Services	197,518										197,518
614.30 - Clerk of Court - Operating Expenses	2,031										2,031
622.10 - Drug Court - Personnel Services		26,032									26,032
622.30 - Drug Court - Operating Expenses		45,663									45,663
634.10 - Clerk of Court - Personnel Services	144,549										144,549
634.30 - Clerk of Court - Operating Expenses	632										632
654.10 - Clerk of Court - Personnel Services	258,649										258,649
654.30 - Clerk of Court - Operating Expenses	7,188										7,188
674.10 - Clerk of Court - Personnel Services	115,702										115,702
674.30 - Clerk of Court - Operating Expenses	1,163										1,163
682.10 - Alternative Dispute Resolutions - Personnel Services		43,168									43,168
682.30 - Alternative Dispute Resolutions - Operating Expenses		1,013									1,013
685.30 - Guardian ad Litem - Operating Expenses	2,179	1,005									3,184
685.60 - Guardian ad Litem - Capital Outlay		1,278									1,278
694.10 - Clerk of Court - Personnel Services	129,390										129,390
694.30 - Clerk of Court - Operating Expenses	577										577
714.30 - Public Law Library - Operating Expenses		14,419									14,419
719.10 - Other Operating Court Costs - Personnel Services	210,968	88,602									299,570
719.30 - Other Operating Court Costs - Operating Expenses	1,939	30,751									32,690
724.10 - Clerk of Court - Personnel Services	186,598										186,598
724.30 - Clerk of Court - Operating Expenses	1,835										1,835
744.10 - Clerk of Court - Personnel Services	63,676										63,676
744.30 - Clerk of Court - Operating Expenses	823										823
764.10 - Clerk of Court - Personnel Services	26,352										26,352
764.30 - Clerk of Court - Operating Expenses	1,952										1,952
Grand Total	95,790,776	62,341,852	4,384,997	31,035		33,712,247	12,976,295			11,019,037	220,256,239

Data Element Worksheet Report for FYE: 2019, Citrus

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Citrus County Fire Protection Taxing District	Blended in Primary Report	\$10,234,191	\$10,885,663	\$456,664
Other Entity - Citrus County Municipal Service Taxing District	Blended in Primary Report	\$761,360	\$769,971	\$0
Special District - Citrus County Port Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Citrus County Special Library District	Blended in Primary Report	\$3,059,297	\$3,150,614	\$0
Other Entity - Citrus County Special Lighting District	Blended in Primary Report	\$406,437	\$406,954	\$0
Special District - Citrus Information Cooperative	Blended in Primary Report	\$946,495	\$1,194,705	\$0
Other Entity - Nature Coast Emergency Medical Foundation, Inc.	Discretely Reported	\$1,055,193	\$11,019,037	\$2,642,251