

### Unit Information

Unit Type: County

Year: 2018

Unit Name: Charlotte

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Roger D. Eaton

Title: Clerk of Circuit Court

Phone: (941) 743-1537

Address:

350 E. Marion Avenue  
Punta Gorda, FL 33950

### Contact Information

Name: Mrs. Sherri Wagner

Title: Senior Financial Accountant

Phone: (941) 743-1531

Email: sherri.wagner@charlotteclerk.com

Address:

18500 Murdock Circle #439  
Port Charlotte, FL 33948

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 3/22/2019

Audit Received Date: 3/28/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$234,117,420

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/15/2019

Auditor Name: Cherry Bekaert LLP

Address:  
800 N. Magnolia Ave.  
Suite 1300  
Orlando, FL 32803

### Certification

#### Chief Financial Officer

Name: Roger D. Eaton

Title: Clerk of the Circuit Court and County  
Comptroller

#### Chairman/Elected Official

Name: Ken Doherty

Title: Chairman, Board of County  
Commissioners

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	30,572,068	79,885,414	2,963,264	18,601,850							132,022,596
312100 - Local Option Taxes		4,159,690									4,159,690
312300 - County Ninth-Cent Voted Fuel Tax		211,865		846,463							1,058,328
312410 - First Local Option Fuel Tax		5,279,415									5,279,415
312420 - Second Local Option Fuel Tax				3,854,593							3,854,593
312600 - Discretionary Sales Surtaxes				27,009,032							27,009,032
315000 - Communications Service Tax (Chapter 202)			4,892,323								4,892,323
316000 - Local Business Tax (Chapter 205)	430,791	120									430,911
322000 - Building Permits		5,820,570									5,820,570
323100 - Franchise Fee - Electricity	9,447,366										9,447,366
324110 - Impact Fees - Residential - Public Safety		569,661									569,661
324120 - Impact Fees - Commercial - Public Safety		72,624									72,624
324310 - Impact Fees - Residential - Transportation		2,531,611									2,531,611
324320 - Impact Fees - Commercial - Transportation		512,064									512,064
324610 - Impact Fees - Residential - Culture/Recreation		509,726									509,726
324620 - Impact Fees - Commercial - Culture/Recreation		3,247									3,247
324710 - Impact Fees - Residential - Other		413,650									413,650
324720 - Impact Fees - Commercial - Other		55,821									55,821
325200 - Special Assessments - Charges for Public Services		60,448,361				652					60,449,013
329000 - Other Permits, Fees & Special Assessments	645,797	558,312									1,204,109
331100 - Federal Grant - General Government	48,201										48,201
331200 - Federal Grant - Public Safety	256,586	459,296									715,882
331390 - Federal Grant - Other Physical Environment		398,607									398,607
331490 - Federal Grant - Other Transportation		7,961,154		1,904							7,963,058
331500 - Federal Grant - Economic Environment		377,066									377,066
331620 - Federal Grant - Public Assistance		337,102									337,102
331690 - Federal Grant - Other Human Services		576,669									576,669
331900 - Federal Grant - Other		125,051									125,051
334100 - State Grant - General Government	8,301										8,301
334200 - State Grant - Public Safety	210,414										210,414
334360 - State Grant - Stormwater Management		59,630									59,630
334390 - State Grant - Other Physical Environment		480,961									480,961
334490 - State Grant - Other Transportation				672,933							672,933
334500 - State Grant - Economic Environment		-171,127		53,189		1,929,896					1,811,958
334610 - State Grant - Health or Hospitals	76,520										76,520
334620 - State Grant - Public Welfare		833,640									833,640
334690 - State Grant - Other Human Services		268									268
334700 - State Grant - Culture/Recreation		25,000		500,004							525,004
334820 - Article V Clerk of Court Trust Fund		108,016									108,016
335120 - State Revenue Sharing - Proceeds	5,072,648										5,072,648
335130 - State Revenue Sharing - Insurance Agents County Licenses	36,228										36,228
335140 - State Revenue Sharing - Mobile Home Licenses		75,637									75,637
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	69,273										69,273
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)				297,667							297,667

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	15,101,389										15,101,389
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		64,829									64,829
335490 - State Revenue Sharing - Other Transportation		3,400,246									3,400,246
335500 - State Revenue Sharing - Economic Environment		761,238									761,238
337300 - Local Government Unit Grant - Physical Environment		350,000				775,638					1,125,638
337700 - Local Government Unit Grant - Culture/Recreation		601,184									601,184
338000 - Shared Revenue From Other Local Units		286,952									286,952
341100 - Service Charge - Recording Fees	1,035,544										1,035,544
341150 - Public Records Modernization Trust Fund		602,777									602,777
341160 - County Portion (\$2) of \$4 Additional Service Charge		470,136									470,136
341200 - Internal Service Fund Fees and Charges							38,571,781				38,571,781
341520 - Fees remitted to County from Sheriff		103,683									103,683
341800 - County Officer Commission and Fees	5,568,127										5,568,127
341900 - Other General Government Charges and Fees	774,314	77,341									851,655
342400 - Service Charge - Emergency Management Service Fees/Charges	5,219										5,219
342600 - Service Charge - Ambulance Fees	7,622,818										7,622,818
342900 - Service Charge - Other Public Safety Charges and Fees	2,721,566	1,463,962									4,185,528
343300 - Service Charge - Water Utility						42,008,502					42,008,502
343400 - Service Charge - Garbage/Solid Waste						21,168,706					21,168,706
343500 - Service Charge - Sewer/Wastewater Utility						31,665,115					31,665,115
343600 - Service Charge - Water/Sewer Combination Utility						136,134					136,134
343700 - Service Charge - Conservation and Resource Management		485,850									485,850
343900 - Service Charge - Other Physical Environment Charges	1,250					-6,019,423					-6,018,173
344900 - Service Charge - Other Transportation Charges	58,975	228,943									287,918
346400 - Service Charge - Animal Control and Shelter Fees	325,104										325,104
347100 - Service Charge - Libraries	30,130										30,130
347200 - Service Charge - Parks and Recreation	539,870										539,870
347400 - Service Charge - Special Events	45,575	1,986									47,561
347500 - Service Charge - Special Recreation Facilities	249,346	1,818,051									2,067,397
347900 - Service Charge - Other Culture/Recreation Charges	287,215	1,985		144,832							434,032
348120 - County Court Criminal - Service Charges		49,707									49,707
348130 - County Court Criminal - Court Costs		72,782									72,782
348220 - Circuit Court Criminal - Service Charges		9,353									9,353
348230 - Circuit Court Criminal - Court Costs		124,800									124,800
348310 - County Court Civil - Filing Fees		665,339									665,339
348320 - County Court Civil - Service Charges		4,325									4,325
348410 - Circuit Court Civil - Filing Fees		386,100									386,100
348420 - Circuit Court Civil - Service Charges		179,352									179,352
348480 - Circuit Court Civil - Fees and Service Charges		11,153									11,153
348520 - Traffic Court - Service Charges		113,818									113,818
348530 - Traffic Court - Court Costs		281,765									281,765
348620 - Juvenile Court - Service Charges		909									909
348630 - Juvenile Court - Court Costs		50									50
348710 - Probate Court - Filing Fees		253,565									253,565
348720 - Probate Court - Service Charges		13,926									13,926
348880 - Probation/Alternatives		374,366									374,366
348921 - Court Innovations/Local Requirements		36,490									36,490

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348922 - Legal Aid		36,490									36,490
348923 - Law Library		36,490									36,490
348924 - Juvenile Alternative Programs		36,490									36,490
348931 - Traffic Surcharge	307,070										307,070
348932 - Domestic Violence Surcharge		11,248									11,248
348933 - Animal Control Surcharge	33,418	628									34,046
348990 - Other Court Collections Transferred to BOCC		171,755									171,755
349000 - Other Charges for Services	113,348	12,634,137				628,787					13,376,272
351100 - Judgments and Fines - As Decided by County Court Criminal		170,296									170,296
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		168,205									168,205
351500 - Judgments and Fines - As Decided by Traffic Court		803,800									803,800
351700 - Intergovernmental Radio Communication Program		90,693									90,693
352000 - Fines - Library	22,244										22,244
354000 - Fines - Local Ordinance Violation	520,730	1,625				1,083					523,438
358200 - Sale of Contraband Property Seized by Law Enforcement		2,483									2,483
359000 - Other Judgments, Fines and Forfeits	8,568	18,843									27,411
361100 - Interest	1,168,289	3,180,911	35,935	2,024,636		1,764,214	310,674			183	8,484,842
361300 - Net Increase (Decrease) in Fair Value of Investments	-468,460	-1,338,716	-11,673	-894,137		-647,378	-135,643				-3,496,007
362000 - Rents and Royalties	54,503	231,811									286,314
364000 - Disposition of Fixed Assets	875,075	485,373				726,297	7,633				2,094,378
365000 - Sale of Surplus Materials and Scrap		21,425				86,146					107,571
366000 - Contributions and Donations from Private Sources	52,295	9,446	304,190	392,631							758,562
369300 - Settlements		15,219				1,649					16,868
369900 - Other Miscellaneous Revenues	6,977,833	3,660,443		25,008		6,079,587	1,104,728			55,720	17,903,319
381000 - Inter-Fund Group Transfers In	75,371,050	20,751,706	1,804,647	7,403,328		140,977	681,146				106,152,854
384000 - Debt Proceeds		25,307,000									25,307,000
389900 - Proprietary - Other Non-Operating Sources						7,789,915					7,789,915
Grand Total	166,276,598	252,483,885	9,988,686	60,933,933		108,236,497	40,540,319			55,903	638,515,821

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	291,236										291,236
511.30 - Legislative - Operating Expenses	-369,092										-369,092
512.10 - Executive - Personnel Services	612,687										612,687
512.30 - Executive - Operating Expenses	85,183										85,183
512.60 - Executive - Capital Outlay	13,962										13,962
513.10 - Financial and Administrative - Personnel Services	14,539,448						35,972				14,575,420
513.30 - Financial and Administrative - Operating Expenses	2,705,771	673,224									3,378,995
513.60 - Financial and Administrative - Capital Outlay	241,484										241,484
513.70 - Financial and Administrative - Debt Service	108,543										108,543
514.10 - Legal Counsel - Personnel Services	473,481						2,147				475,628



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.30 - Legal Counsel - Operating Expenses	34,858										34,858
515.10 - Comprehensive Planning - Personnel Services	2,002,644	337,044					13,058				2,352,746
515.30 - Comprehensive Planning - Operating Expenses	699,487	99,538									799,025
516.10 - Non-Court Information Systems - Personnel Services	1,052,415						89,717				1,142,132
516.30 - Non-Court Information Systems - Operating Expenses	1,004,593										1,004,593
516.60 - Non-Court Information Systems - Capital Outlay	17,366										17,366
519.10 - Other General Government - Personnel Services	4,490,194	137,015					1,067,965				5,695,174
519.30 - Other General Government - Operating Expenses	3,471,807	704,932		3,371,965			32,145,329				39,694,033
519.60 - Other General Government - Capital Outlay	362,309	1,994,422		5,259,243			64,337				7,680,311
519.70 - Other General Government - Debt Service		9,315,348		312,340							9,627,688
521.10 - Law Enforcement - Personnel Services	50,308,800	10,799									50,319,599
521.30 - Law Enforcement - Operating Expenses	9,602,120	1,816,463		929,679							12,348,262
521.60 - Law Enforcement - Capital Outlay	2,731,417	936,551		6,027,378							9,695,346
522.10 - Fire Control - Personnel Services		19,736,674					59,162				19,795,836
522.30 - Fire Control - Operating Expenses	15,190	4,834,745		160,645							5,010,580
522.60 - Fire Control - Capital Outlay	28,163	270,147		865,670							1,163,980
523.10 - Detention/Corrections - Personnel Services		798,844									798,844
523.30 - Detention/Corrections - Operating Expenses		4,793,921									4,793,921
523.60 - Detention/Corrections - Capital Outlay	97,884	446,745		59,994							604,623
524.10 - Protective Inspections - Personnel Services	1,958,160	3,373,397					35,369				5,366,926
524.30 - Protective Inspections - Operating Expenses	602,228	1,418,974									2,021,202
524.60 - Protective Inspections - Capital Outlay	47,802	1,226,842									1,274,644
525.10 - Emergency and Disaster Relief - Personnel Services	359,173										359,173
525.30 - Emergency and Disaster Relief - Operating Expenses	238,807	1,697,798									1,936,605
525.60 - Emergency and Disaster Relief - Capital Outlay	9,943	59,992									69,935
526.10 - Ambulance and Rescue Services - Personnel Services	13,230,973						6,946				13,237,919
526.30 - Ambulance and Rescue Services - Operating Expenses	2,856,825										2,856,825
526.60 - Ambulance and Rescue Services - Capital Outlay	24,354			292,704							317,058
527.30 - Medical Examiners - Operating Expenses	701,921										701,921
527.60 - Medical Examiners - Capital Outlay				25,383							25,383
529.30 - Other Public Safety - Operating Expenses	211,983	640,925									852,908
529.80 - Other Public Safety - Grants and Aids		56,454									56,454
533.10 - Water Utility Services - Personnel Services						3,010,146					3,010,146
533.30 - Water Utility Services - Operating Expenses						13,419,708					13,419,708
533.60 - Water Utility Services - Capital Outlay						25,977					25,977
534.10 - Garbage/Solid Waste - Personnel Services						2,154,934					2,154,934
534.30 - Garbage/Solid Waste - Operating Expenses		207				18,676,368					18,676,575
534.60 - Garbage/Solid Waste - Capital Outlay	62,986										62,986
535.10 - Sewer/Wastewater Services - Personnel Services						6,201,090					6,201,090
535.30 - Sewer/Wastewater Services - Operating Expenses						6,735,434					6,735,434
535.60 - Sewer/Wastewater Services - Capital Outlay						-4,080					-4,080
535.70 - Sewer/Wastewater Services - Debt Service						22,654					22,654
536.10 - Water/Sewer Services - Personnel Services						8,574,958					8,574,958
536.30 - Water/Sewer Services - Operating Expenses		2,101				20,785,890					20,787,991
536.60 - Water/Sewer Services - Capital Outlay						-21,897					-21,897
536.80 - Water/Sewer Services - Grants and Aids						27,857					27,857
537.10 - Conservation/Resource Management - Personnel Services	1,229,112						14,658				1,243,770
537.30 - Conservation/Resource Management - Operating Expenses	1,265,779	9,625									1,275,404



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	32,775	199,567		269,070							501,412
537.70 - Conservation/Resource Management - Debt Service			3,222,130								3,222,130
537.80 - Conservation/Resource Management - Grants and Aids	125,755										125,755
538.10 - Flood Control/Stormwater Control - Personnel Services	659,467	301,961					12,635				974,063
538.30 - Flood Control/Stormwater Control - Operating Expenses	259,213	90,683									349,896
539.10 - Other Physical Environment - Personnel Services		5,094									5,094
539.30 - Other Physical Environment - Operating Expenses	235,722	3,186,528									3,422,250
539.60 - Other Physical Environment - Capital Outlay	413	877,046									877,459
539.70 - Other Physical Environment - Debt Service		585,696									585,696
539.80 - Other Physical Environment - Grants and Aids		550,260									550,260
541.10 - Road/Street Facilities - Personnel Services	842,187	10,657,122					58,210				11,557,519
541.30 - Road/Street Facilities - Operating Expenses	77,498	51,687,318		2,521,873							54,286,689
541.60 - Road/Street Facilities - Capital Outlay	56,147	7,431,356		19,847,170							27,334,673
541.70 - Road/Street Facilities - Debt Service		8,445,295		906,721							9,352,016
552.10 - Industry Development - Personnel Services	566,313						8,555				574,868
552.30 - Industry Development - Operating Expenses	540,934									9,200	550,134
553.10 - Veterans Services - Personnel Services	231,510						617				232,127
553.30 - Veterans Services - Operating Expenses	69,283										69,283
554.10 - Housing and Urban Development - Personnel Services		260,215					4,411				264,626
554.30 - Housing and Urban Development - Operating Expenses		98,887									98,887
554.80 - Housing and Urban Development - Grants and Aids	1,124,073	501,208									1,625,281
562.10 - Health - Personnel Services	1,157,360						22,584				1,179,944
562.30 - Health - Operating Expenses	1,708,808	1,049,023									2,757,831
562.60 - Health - Capital Outlay	268,626										268,626
562.80 - Health - Grants and Aids	650,000	150,000									800,000
563.80 - Mental Health - Grants and Aids	1,570,664										1,570,664
564.10 - Public Assistance - Personnel Services	619,112	1,398,556					68,498				2,086,166
564.30 - Public Assistance - Operating Expenses	2,320,597	4,174,984		68,080							6,563,661
564.60 - Public Assistance - Capital Outlay		738,915		265,901							1,004,816
564.80 - Public Assistance - Grants and Aids	15,000	75,000									90,000
569.30 - Other Human Services - Operating Expenses	138,582	1,288		24,365							164,235
571.10 - Libraries - Personnel Services	1,981,678						3,416				1,985,094
571.30 - Libraries - Operating Expenses	1,837,889			737,587							2,575,476
571.60 - Libraries - Capital Outlay	697,407			2,574,249							3,271,656
572.10 - Parks/Recreation - Personnel Services	4,132,273						1,940				4,134,213
572.30 - Parks/Recreation - Operating Expenses	6,039,329	355,653		2,078,441							8,473,423
572.60 - Parks/Recreation - Capital Outlay	501,753	185,387		11,866,930							12,554,070
574.30 - Special Events - Operating Expenses	69,362										69,362
575.10 - Special Facilities - Personnel Services	200,765	1,089,751									1,290,516
575.30 - Special Facilities - Operating Expenses	85,408	5,224,874		1,251,796							6,562,078
575.60 - Special Facilities - Capital Outlay	33,417	5,467		246,607							285,491
575.70 - Special Facilities - Debt Service			1,821,356								1,821,356
579.80 - Other Culture/Recreation - Grants and Aids	25,000										25,000
581.80 - Interfund Transfers Out - Grants and Aids	19,671,031	73,579,084	4,892,323	7,330,486		651,010	28,920				106,152,854
587.90 - Clerk of Court Excess Fee Functions - Other Uses		215,569									215,569
590.70 - Other Non-Operating Disbursements - Debt Service						1,583,144					1,583,144
591.70 - Non-Operating Interest Expense - Debt Service						3,357,817					3,357,817
601.10 - Court Administration - Personnel Services		494,060									494,060
601.30 - Court Administration - Operating Expenses		127,121									127,121





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.60 - Court Administration - Capital Outlay		15,061									15,061
602.30 - State Attorney Administration - Operating Expenses		247,804									247,804
602.60 - State Attorney Administration - Capital Outlay		13,511									13,511
603.30 - Public Defender Administration - Operating Expenses		190,821									190,821
604.10 - Clerk of Court Administration - Personnel Services	662,971										662,971
604.30 - Clerk of Court Administration - Operating Expenses	162,000										162,000
604.60 - Clerk of Court Administration - Capital Outlay	5,499										5,499
605.30 - Judicial Support - Operating Expenses	1,275	57,667									58,942
607.10 - Appeals - Personnel Services		27,270									27,270
607.30 - Appeals - Operating Expenses		6,837									6,837
607.60 - Appeals - Capital Outlay		6,787									6,787
608.10 - Jury Management - Personnel Services		77,244									77,244
608.30 - Jury Management - Operating Expenses		74,629									74,629
614.10 - Clerk of Court - Personnel Services		201,269									201,269
614.30 - Clerk of Court - Operating Expenses		5,396									5,396
623.10 - Pre-Trial Release - Personnel Services		575,988					2,748				578,736
623.30 - Pre-Trial Release - Operating Expenses		22,063									22,063
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses		145,268									145,268
634.10 - Clerk of Court - Personnel Services		394,525									394,525
634.30 - Clerk of Court - Operating Expenses		20,992									20,992
654.10 - Clerk of Court - Personnel Services		92,345									92,345
654.30 - Clerk of Court - Operating Expenses		3,344									3,344
664.10 - Domestic Violence Court - Personnel Services		89,290									89,290
664.30 - Domestic Violence Court - Operating Expenses		2,692									2,692
674.10 - Clerk of Court - Personnel Services		77,591									77,591
674.30 - Clerk of Court - Operating Expenses		11,190									11,190
685.30 - Guardian ad Litem - Operating Expenses		1,302									1,302
694.10 - Clerk of Court - Personnel Services		49,383									49,383
694.30 - Clerk of Court - Operating Expenses		833									833
704.30 - Public Guardian - Operating Expenses		172,200									172,200
713.10 - Information Systems - Personnel Services	464,854										464,854
713.30 - Information Systems - Operating Expenses	252,840										252,840
713.60 - Information Systems - Capital Outlay	17,366										17,366
714.30 - Public Law Library - Operating Expenses		13,473									13,473
719.10 - Other Operating Court Costs - Personnel Services		749,325									749,325
719.30 - Other Operating Court Costs - Operating Expenses		1,126,553									1,126,553
724.10 - Clerk of Court - Personnel Services		230,672									230,672
724.30 - Clerk of Court - Operating Expenses		27,199									27,199
744.10 - Clerk of Court - Personnel Services		142,281									142,281
744.30 - Clerk of Court - Operating Expenses		10,395									10,395
764.10 - Clerk of Court - Personnel Services		220,374									220,374
764.30 - Clerk of Court - Operating Expenses		12,348									12,348
Grand Total	167,534,152	234,251,617	9,935,809	67,294,277		85,201,010	33,747,194			9,200	597,973,259



Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Charlotte County Industrial Development Authority	Discretely Reported	\$55,903	\$9,200	
Special District - Charlotte Harbor Community Redevelopment Agency	Blended in Primary Report	\$4,805,685	\$4,660,088	
Special District - Murdock Village Community Redevelopment Agency	Blended in Primary Report	\$9,239,023	\$9,344,938	\$36,163,493
Special District - Parkside Community Redevelopment Agency	Blended in Primary Report	\$1,341,364	\$1,867,438	