

### Unit Information

Unit Type: County

Year: 2012

Unit Name: Hernando

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Don Barbee Jr

Title: Clerk of Circuit Court and Comptroller

Phone: (352) 754-4201

Address:

20 North Main Street, Room 230  
Brooksville, FL 34601

### Contact Information

Name: Mrs. Amy Gillis

Title: Director, Financial Services

Phone: (352) 540-6656

Email: agillis@hernandocounty.us

Address:

20 North Main Street, Room 230  
Brooksville, FL 34601

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 4/10/2013

Audit Received Date: 4/5/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$110,309,775

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/26/2013

Auditor Name: Purvis Gray & Company CPAs

Address:

5001 Lakewood Ranch Blvd. N., Suite 101  
Sarasota, Florida 34240

### Certification

#### Chief Financial Officer

Name: Don Barbee, Jr

Title: Clerk of Circuit Court & Comptroller

#### Chairman/Elected Official

Name: David D. Russell, Jr

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

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

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Revenues Report for FYE 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	40,221,569	16,383,691									56,605,260
312100 - Local Option Taxes		330,598									330,598
312300 - County Ninth-Cent Voted Fuel Tax		806,149									806,149
312410 - First Local Option Fuel Tax		4,276,848									4,276,848
312420 - Second Local Option Fuel Tax		1,200,931									1,200,931
315000 - Communications Service Tax (Chapter 202)	1,449,390										1,449,390
322000 - Building Permits		40,626				2,123,791					2,164,417
323500 - Franchise Fee - Cable Television	88,352										88,352
323700 - Franchise Fee - Solid Waste						32,000					32,000
324110 - Impact Fees - Residential - Public Safety		15,650									15,650
324120 - Impact Fees - Commercial - Public Safety		5,037									5,037
324310 - Impact Fees - Residential - Transportation		67,829									67,829
324320 - Impact Fees - Commercial - Transportation		18,894									18,894
324610 - Impact Fees - Residential - Culture/Recreation		17,995									17,995
324710 - Impact Fees - Residential - Other		16,725									16,725
324720 - Impact Fees - Commercial - Other		3,590									3,590
325100 - Special Assessments - Capital Improvement		322,611		42,358							364,969
325200 - Special Assessments - Charges for Public Services		10,985,872		37,562		4,710,923					15,734,357
329000 - Other Permits, Fees & Special Assessments	26,440	1,170				900					28,510
331100 - Federal Grant - General Government	33,443										33,443
331200 - Federal Grant - Public Safety	666,355										666,355
331420 - Federal Grant - Mass Transit	784,437										784,437
331490 - Federal Grant - Other Transportation	267,650	114,886									382,536
331500 - Federal Grant - Economic Environment	1,206,504	195,643				51,010					1,453,157
331650 - Federal Grant - Child Support Reimbursement		180,593									180,593
331700 - Federal Grant - Culture/Recreation		8,043									8,043
331820 - Federal Grant - Drug Court Management	27,776										27,776
331900 - Federal Grant - Other		12,391									12,391
334200 - State Grant - Public Safety	123,538										123,538
334360 - State Grant - Stormwater Management		194,108									194,108
334420 - State Grant - Mass Transit	243,517										243,517
334490 - State Grant - Other Transportation	15,696	638,940									654,636
334500 - State Grant - Economic Environment	141	32,607				8,501					41,249
334690 - State Grant - Other Human Services		18,334									18,334
334700 - State Grant - Culture/Recreation	533,676										533,676
335120 - State Revenue Sharing - Proceeds	3,653,304										3,653,304
335130 - State Revenue Sharing - Insurance Agents County Licenses	35,719										35,719
335140 - State Revenue Sharing - Mobile Home Licenses	45,527										45,527
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	41,344										41,344
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	236,750										236,750
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	7,354,197										7,354,197
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		51,000									51,000
335490 - State Revenue Sharing - Other Transportation		2,558,390									2,558,390
335700 - State Revenue Sharing - Culture/Recreation		44,897									44,897

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,320,906									3,320,906
337300 - Local Government Unit Grant - Physical Environment		607,198									607,198
337500 - Local Government Unit Grant - Economic Environment	2,158	-9,414									-7,256
338000 - Shared Revenue From Other Local Units	949,960	664,525									1,614,485
341100 - Service Charge - Recording Fees	634,860	568,450									1,203,310
341200 - Internal Service Fund Fees and Charges						23,667	14,152,679				14,176,346
341300 - Administrative Service Fees	3,259,488	7,949				46,862					3,314,299
341520 - Fees remitted to County from Sheriff	131,452										131,452
341800 - County Officer Commission and Fees	1,492,472	26,267				13,771					1,532,510
341900 - Other General Government Charges and Fees	667,826	439,066									1,106,892
342100 - Service Charge - Law Enforcement Services	1,420,545										1,420,545
342200 - Service Charge - Fire Protection		7,053									7,053
342300 - Service Charge - Housing for Prisoners	26,276										26,276
342400 - Service Charge - Emergency Management Service Fees/Charges		2,865,982									2,865,982
342500 - Service Charge - Protective Inspection Fees						2,177					2,177
342600 - Service Charge - Ambulance Fees		2,918,496									2,918,496
342900 - Service Charge - Other Public Safety Charges and Fees		1,269,909									1,269,909
343300 - Service Charge - Water Utility						12,819,006					12,819,006
343400 - Service Charge - Garbage/Solid Waste						2,195,155					2,195,155
343500 - Service Charge - Sewer/Wastewater Utility						10,778,817					10,778,817
343600 - Service Charge - Water/Sewer Combination Utility						508,042					508,042
343900 - Service Charge - Other Physical Environment Charges	13,535	1,355				16,917					31,807
344200 - Service Charge - Water Ports and Terminals				15,287							15,287
344300 - Service Charge - Mass Transit	103,618										103,618
344900 - Service Charge - Other Transportation Charges	1,764	278,669									280,433
345900 - Service Charge - Other Economic Environment Charges		167									167
346400 - Service Charge - Animal Control and Shelter Fees	166,362										166,362
347100 - Service Charge - Libraries	41,389										41,389
347200 - Service Charge - Parks and Recreation	633,304										633,304
347400 - Service Charge - Special Events	45,580										45,580
348921 - Court Innovations/Local Requirements		35,763									35,763
348922 - Legal Aid		35,763									35,763
348923 - Law Library		35,763									35,763
348924 - Juvenile Alternative Programs		35,763									35,763
348930 - State Court Facility Surcharge (\$30)		629,811									629,811
348931 - Traffic Surcharge		65,912									65,912
348932 - Domestic Violence Surcharge	18,868										18,868
348990 - Other Court Collections Transferred to BOCC		26,584									26,584
349000 - Other Charges for Services		99,039									99,039
351100 - Judgments and Fines - As Decided by County Court Criminal		166									166
351800 - 10% of Fines to Public Records Modernization Trust Fund		192,822									192,822
354000 - Fines - Local Ordinance Violation	72,452	62,542									134,994
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		204,562									204,562
359000 - Other Judgments, Fines and Forfeits	438	441,090				10					441,538
361100 - Interest	273,466	896,918	32,741	49,138		383,835	112,026				1,748,124
361300 - Net Increase (Decrease) in Fair Value of Investments	166,447	572,415	-9,472	29,912		280,078	85,595				1,124,975

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
362000 - Rents and Royalties	3,748,766	263,910				1,493,916	6,890				5,513,482
364000 - Disposition of Fixed Assets	28,681					-1,090,748	31,591				-1,030,476
365000 - Sale of Surplus Materials and Scrap	2,088	14,450				447,687	689				464,914
366000 - Contributions and Donations from Private Sources	160,265	855									161,120
369900 - Other Miscellaneous Revenues	917,184	509,838		400		598,302	81,517				2,107,241
381000 - Inter-Fund Group Transfers In	7,327,586	707,704	4,205,968	610,249		76,624	150,000				13,078,131
383000 - Installment Purchases & Capital Lease Proceeds		195,786									195,786
389200 - Proprietary - Federal Grants and Donations						7,621					7,621
389400 - Proprietary - Other Grants and Donations						77,657					77,657
389600 - Proprietary - Capital Contributions from State Government						1,726,718					1,726,718
389700 - Proprietary - Capital Contributions from Other Public Source						682,148					682,148
389900 - Proprietary - Other Non-Operating Sources						48,959					48,959
Grand Total	79,362,155	56,538,082	4,229,237	784,906		38,064,346	14,620,987				193,599,713

## Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	373,617										373,617
511.30 - Legislative - Operating Expenses	355,312										355,312
511.60 - Legislative - Capital Outlay	1,249										1,249
511.80 - Legislative - Grants and Aids	37,903										37,903
512.10 - Executive - Personnel Services	600,459										600,459
512.30 - Executive - Operating Expenses	62,225										62,225
513.10 - Financial and Administrative - Personnel Services	7,250,209	518,018									7,768,227
513.30 - Financial and Administrative - Operating Expenses	1,372,755	89,132									1,461,887
513.60 - Financial and Administrative - Capital Outlay	52,452	20,346									72,798
514.10 - Legal Counsel - Personnel Services	557,217										557,217
514.30 - Legal Counsel - Operating Expenses	41,956										41,956
515.10 - Comprehensive Planning - Personnel Services	526,005										526,005
515.30 - Comprehensive Planning - Operating Expenses	119,064										119,064
515.80 - Comprehensive Planning - Grants and Aids	57,949										57,949
519.10 - Other General Governmental Services - Personnel Services	1,887,202						736,979				2,624,181
519.30 - Other General Governmental Services - Operating Expenses	1,965,327	65,347	1,592	10,015			10,367,433				12,409,714
519.60 - Other General Governmental Services - Capital Outlay		199,975		3,071,581							3,271,556
519.70 - Other General Governmental Services - Debt Service		10,876	4,206,178								4,217,054
521.10 - Law Enforcement - Personnel Services	23,412,768	492,919									23,905,687
521.30 - Law Enforcement - Operating Expenses	3,487,518	925,564									4,413,082
521.60 - Law Enforcement - Capital Outlay	728,338	381,716									1,110,054
521.70 - Law Enforcement - Debt Service		197,714									197,714
521.80 - Law Enforcement - Grants and Aids		30,000									30,000
522.10 - Fire Control - Personnel Services		15,120,095									15,120,095
522.30 - Fire Control - Operating Expenses		3,852,451		1,444							3,853,895



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.60 - Fire Control - Capital Outlay		691,977									691,977
522.70 - Fire Control - Debt Service		77,292		17,928							95,220
523.10 - Detention and/or Corrections - Personnel Services	8,302,490										8,302,490
523.30 - Detention and/or Corrections - Operating Expenses	3,601,387			122,144							3,723,531
523.60 - Detention and/or Corrections - Capital Outlay	23,216			710,454							733,670
524.10 - Protective Inspections - Personnel Services	406,912					1,615,002					2,021,914
524.30 - Protective Inspections - Operating Expenses	104,499					556,806					661,305
524.60 - Protective Inspections - Capital Outlay	1,855										1,855
525.10 - Emergency and Disaster Relief Services - Personnel Services	260,536	792,192									1,052,728
525.30 - Emergency and Disaster Relief Services - Operating Expenses	348,408	43									348,451
525.60 - Emergency and Disaster Relief Services - Capital Outlay	67,268										67,268
526.10 - Ambulance and Rescue Services - Personnel Services		3,659,252									3,659,252
526.30 - Ambulance and Rescue Services - Operating Expenses		1,688,246									1,688,246
526.60 - Ambulance and Rescue Services - Capital Outlay		49,102									49,102
526.80 - Ambulance and Rescue Services - Grants and Aids		3,770									3,770
527.30 - Medical Examiners - Operating Expenses	434,229										434,229
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						1,697,131					1,697,131
533.30 - Water Utility Services - Operating Expenses						4,289,777					4,289,777
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,548,620					1,548,620
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						4,491,429					4,491,429
535.10 - Sewer/Wastewater Services - Personnel Services						2,465,730					2,465,730
535.30 - Sewer/Wastewater Services - Operating Expenses				3,121		4,410,140					4,413,261
535.70 - Sewer/Wastewater Services - Debt Service				94,707							94,707
536.10 - Water-Sewer Combination Services - Personnel Services						3,127,713					3,127,713
536.30 - Water-Sewer Combination Services - Operating Expenses						7,646,927					7,646,927
536.70 - Water-Sewer Combination Services - Debt Service						2,112,527					2,112,527
536.80 - Water-Sewer Combination Services - Grants and Aids						31,458					31,458
537.10 - Conservation and Resource Management - Personnel Services	188,922	118,896				132,011					439,829
537.30 - Conservation and Resource Management - Operating Expenses	28,311	170,058				102,894					301,263
537.80 - Conservation and Resource Management - Grants and Aids	14,292					8,875					23,167
538.10 - Flood Control/Stormwater Management - Personnel Services		76,817									76,817
538.30 - Flood Control/Stormwater Management - Operating Expenses		450,575									450,575
538.60 - Flood Control/Stormwater Management - Capital Outlay		18,405									18,405
538.80 - Flood Control/Stormwater Management - Grants and Aids		767									767
539.10 - Other Physical Environment - Personnel Services		3,493									3,493
539.30 - Other Physical Environment - Operating Expenses		1,622									1,622
539.60 - Other Physical Environment - Capital Outlay		1,435,383									1,435,383
541.10 - Road and Street Facilities - Personnel Services	285,393	4,259,817									4,545,210
541.30 - Road and Street Facilities - Operating Expenses	1,396,503	6,373,996									7,770,499
541.60 - Road and Street Facilities - Capital Outlay	4,224	6,959,509									6,963,733
541.70 - Road and Street Facilities - Debt Service		226,284									226,284
541.80 - Road and Street Facilities - Grants and Aids		45,748									45,748
542.10 - Airports - Personnel Services						415,018					415,018



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
542.30 - Airports - Operating Expenses	53,146					1,797,854					1,851,000
542.70 - Airports - Debt Service						18,645					18,645
543.10 - Water Transportation Systems - Personnel Services		168,538									168,538
543.30 - Water Transportation Systems - Operating Expenses		69,625		12,831							82,456
543.60 - Water Transportation Systems - Capital Outlay		7,497									7,497
552.10 - Industry Development - Personnel Services	141,468	166,677									308,145
552.30 - Industry Development - Operating Expenses	62,864	213,825									276,689
552.80 - Industry Development - Grants and Aids		73,000									73,000
553.10 - Veteran's Services - Personnel Services	93,061										93,061
553.30 - Veteran's Services - Operating Expenses	4,375										4,375
554.30 - Housing and Urban Development - Operating Expenses	11,342										11,342
554.60 - Housing and Urban Development - Capital Outlay	999,078	284,596									1,283,674
554.80 - Housing and Urban Development - Grants and Aids	596,101										596,101
562.10 - Health Services - Personnel Services	528,524	268,812									797,336
562.30 - Health Services - Operating Expenses	260,304	1,152,168									1,412,472
562.60 - Health Services - Capital Outlay	3,745										3,745
562.80 - Health Services - Grants and Aids	5,939,374	742									5,940,116
563.80 - Mental Health Services - Grants and Aids	587,494										587,494
564.10 - Public Assistance Services - Personnel Services	239,671										239,671
564.30 - Public Assistance Services - Operating Expenses	7,061										7,061
564.80 - Public Assistance Services - Grants and Aids	12,250										12,250
569.30 - Other Human Services - Operating Expenses	57,900										57,900
571.10 - Libraries - Personnel Services	1,588,571										1,588,571
571.30 - Libraries - Operating Expenses	548,362										548,362
571.60 - Libraries - Capital Outlay	266,091										266,091
572.10 - Parks and Recreation - Personnel Services	1,131,303										1,131,303
572.30 - Parks and Recreation - Operating Expenses	905,759	26,322									932,081
572.60 - Parks and Recreation - Capital Outlay		267,683									267,683
572.80 - Parks and Recreation - Grants and Aids		12,682									12,682
573.10 - Cultural Services - Personnel Services	13,197										13,197
573.30 - Cultural Services - Operating Expenses	1,301										1,301
581.90 - Inter-Fund Group Transfers Out - Other Uses	3,513,768	2,191,076		7,259,069			114,218				13,078,131
585.10 - Payment to Refunded Bond Escrow Agent - Personnel Services	891										891
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses						1,500,000					1,500,000
601.10 - Court Administration - Personnel Services		78,951									78,951
601.30 - Court Administration - Operating Expenses		22,066									22,066
602.30 - State Attorney Administration - Operating Expenses	6,087										6,087
603.30 - Public Defender Administration - Operating Expenses	1,743										1,743
604.10 - Clerk of Court Administration - Personnel Services		550,381									550,381
604.30 - Clerk of Court Administration - Operating Expenses		89,773									89,773
605.10 - Judicial Support - Personnel Services	9,347										9,347
608.10 - Jury Management - Personnel Services		84,106									84,106
608.30 - Jury Management - Operating Expenses		56,513									56,513
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		436,455									436,455
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		23,557									23,557
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		317,981									317,981





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		13,119									13,119
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		282,482									282,482
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		26,735									26,735
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		149,148									149,148
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		2,226									2,226
689.10 - Other Circuit Court - Juvenile - Personnel Services		59,927									59,927
689.30 - Other Circuit Court - Juvenile - Operating Expenses	20,592	3,902									24,494
694.10 - Clerk of Court Administration - Probate - Personnel Services		155,859									155,859
694.30 - Clerk of Court Administration - Probate - Operating Expenses		7,943									7,943
711.10 - Courthouse Security - Personnel Services	748,713										748,713
711.30 - Courthouse Security - Operating Expenses	241,688										241,688
711.60 - Courthouse Security - Capital Outlay	21,790										21,790
712.30 - Courthouse Facilities - Operating Expenses		11,562									11,562
712.60 - Courthouse Facilities - Capital Outlay		8,937									8,937
713.10 - Information Systems and Technology - Personnel Services		247,876									247,876
713.30 - Information Systems and Technology - Operating Expenses		513,726									513,726
713.60 - Information Systems and Technology - Capital Outlay		102,517									102,517
714.30 - Public Law Library - Operating Expenses		2,253									2,253
715.30 - Legal Aid - Operating Expenses		35,763									35,763
719.10 - Other Operating Court Costs - Personnel Services		349,524									349,524
719.30 - Other Operating Court Costs - Operating Expenses		4,112									4,112
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		384,180									384,180
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		8,073									8,073
744.10 - Clerk of Court Administration - County Civil - Personnel Services		206,790									206,790
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		10,941									10,941
764.10 - Clerk of Court Administration - Traffic - Personnel Services		285,709									285,709
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		10,648									10,648
Grand Total	76,974,931	58,454,389	4,207,770	11,303,294		37,968,557	11,218,630				200,127,571

## Data Element Worksheet Report for FYE: 2012, Hernando

## Affiliates Report for FYE 2012



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	\$3,432,339	\$2,231,517	\$681,305
Special District - Hernando County Law Library	Blended in Primary Report	\$35,763	\$2,253	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	\$25,708,362	\$28,652,390	\$68,203,098