

Unit Information

Unit Type: County

Year: 2010

Unit Name: Hernando

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Karen Nicolai

Title: Clerk of Circuit Court

Phone: (352) 540-6218

Address:

20 North Main Street, Room 230
Brooksville, FL 34601

Contact Information

Name: Mrs. Amy Gillis

Title: Finance Director

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: 3/23/2011

Audit Received Date: 3/4/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$108,505,820

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/22/2011

Auditor Name: Purvis Gray & Company CPAs

Address:

5001 Lakewood Ranch Blvd North, Suite 101
Sarasota, FL 34240

Certification

Chief Financial Officer

Name: Karen Nicolai

Title: Clerk of Circuit Court

Chairman/Elected Official

Name: James Adkins

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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	49,124,225	12,112,845									61,237,070
312100 - Local Option Taxes		316,194									316,194
312300 - County Ninth-Cent Voted Fuel Tax		858,471									858,471
312410 - First Local Option Fuel Tax		4,547,805									4,547,805
312420 - Second Local Option Fuel Tax		1,290,179									1,290,179
315000 - Communications Service Tax (Chapter 202)	1,575,810										1,575,810
322000 - Building Permits		19,773				1,895,724					1,915,497
323500 - Franchise Fee - Cable Television	58,229										58,229
323700 - Franchise Fee - Solid Waste						30,000					30,000
324110 - Impact Fees - Residential - Public Safety		22,777									22,777
324120 - Impact Fees - Commercial - Public Safety		16,229									16,229
324310 - Impact Fees - Residential - Transportation		246,639									246,639
324320 - Impact Fees - Commercial - Transportation		116,183									116,183
324610 - Impact Fees - Residential - Culture/Recreation		31,101									31,101
324710 - Impact Fees - Residential - Other		27,199									27,199
324720 - Impact Fees - Commercial - Other		17,449									17,449
325100 - Special Assessments - Capital Improvement		185,843		33,616							219,459
325200 - Special Assessments - Charges for Public Services		10,985,525		63,807		4,714,962					15,764,294
329000 - Other Permits, Fees & Special Assessments	31,225					1,700					32,925
331100 - Federal Grant - General Government	5,027										5,027
331200 - Federal Grant - Public Safety	637,677	180,995									818,672
331420 - Federal Grant - Mass Transit	876,864										876,864
331490 - Federal Grant - Other Transportation	642,788	5,919,230									6,562,018
331500 - Federal Grant - Economic Environment	3,537,884	67,066									3,604,950
331650 - Federal Grant - Child Support Reimbursement		226,464									226,464
331700 - Federal Grant - Culture/Recreation	81,366										81,366
331900 - Federal Grant - Other		16,412									16,412
334200 - State Grant - Public Safety	426,660										426,660
334360 - State Grant - Stormwater Management		107,980									107,980
334410 - State Grant - Airport Development		521,817									521,817
334420 - State Grant - Mass Transit	231,535										231,535
334490 - State Grant - Other Transportation	14,908	126,864		1,436,849							1,578,621
334500 - State Grant - Economic Environment		3,726									3,726
334690 - State Grant - Other Human Services		37,683									37,683
334700 - State Grant - Culture/Recreation	628,118										628,118
335120 - State Revenue Sharing - Proceeds	3,251,643										3,251,643
335130 - State Revenue Sharing - Insurance Agents County Licenses	34,123										34,123
335140 - State Revenue Sharing - Mobile Home Licenses	46,431										46,431
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	41,841										41,841
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	7,153,868										7,153,868
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		17,859									17,859
335490 - State Revenue Sharing - Other Transportation		2,509,323									2,509,323
335500 - State Revenue Sharing - Economic Environment		350,000									350,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335690 - State Revenue Sharing - Other Human Services		4,830									4,830
335700 - State Revenue Sharing - Culture/Recreation		48,197									48,197
335800 - State Revenue Sharing - Clerk Allotment from JAC		3,398,698									3,398,698
335900 - State Revenue Sharing - Other		26,974									26,974
336000 - State Payments In Lieu of Taxes	17,630										17,630
337300 - Local Government Unit Grant - Physical Environment	40,317	43,025									83,342
337500 - Local Government Unit Grant - Economic Environment	50,000	155,042									205,042
338000 - Shared Revenue From Other Local Units	1,081,561	615,577									1,697,138
341100 - Service Charge - Recording Fees	578,125	492,993									1,071,118
341200 - Internal Service Fund Fees and Charges							9,858,918				9,858,918
341300 - Administrative Service Fees	4,000,098	7,882									4,007,980
341520 - Fees remitted to County from Sheriff	189,960										189,960
341800 - County Officer Commission and Fees	1,492,157	26,773				50,043					1,568,973
341900 - Other General Government Charges and Fees	627,566	752,928									1,380,494
342100 - Service Charge - Law Enforcement Services	410,200										410,200
342200 - Service Charge - Fire Protection	448,500	4,293									452,793
342300 - Service Charge - Housing for Prisoners	95,729										95,729
342400 - Service Charge - Emergency Management Service Fees/Charges	245										245
342500 - Service Charge - Protective Inspection Fees						7,275					7,275
342600 - Service Charge - Ambulance Fees		3,027,675									3,027,675
342900 - Service Charge - Other Public Safety Charges and Fees	2,716	1,016,312									1,019,028
343300 - Service Charge - Water Utility						12,065,935					12,065,935
343400 - Service Charge - Garbage/Solid Waste						2,039,893					2,039,893
343500 - Service Charge - Sewer/Wastewater Utility						9,249,374					9,249,374
343600 - Service Charge - Water/Sewer Combination Utility						485,647					485,647
343700 - Service Charge - Conservation and Resource Management	2,700										2,700
343900 - Service Charge - Other Physical Environment Charges	9,697					15,325					25,022
344200 - Service Charge - Water Ports and Terminals	2,462										2,462
344300 - Service Charge - Mass Transit	102,009										102,009
344900 - Service Charge - Other Transportation Charges	1,535	373,044									374,579
345900 - Service Charge - Other Economic Environment Charges		1,546									1,546
346400 - Service Charge - Animal Control and Shelter Fees	215,342										215,342
347100 - Service Charge - Libraries	74,161										74,161
347200 - Service Charge - Parks and Recreation	415,599										415,599
347300 - Service Charge - Cultural Services	1,940										1,940
347400 - Service Charge - Special Events	38,411										38,411
348870 - Public Defender Liens	1,896										1,896
348921 - Court Innovations/Local Requirements		39,388									39,388
348922 - Legal Aid		39,388									39,388
348923 - Law Library		39,388									39,388
348924 - Juvenile Alternative Programs		39,388									39,388
348930 - State Court Facility Surcharge (\$30)		343,482									343,482
348932 - Domestic Violence Surcharge	16,561										16,561
348990 - Court Related Collections NOT Remitted to the State		83,217									83,217
351100 - Judgments and Fines - As Decided by County Court Criminal		7,035									7,035
351500 - Judgments and Fines - As Decided by Traffic Court	161										161

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351800 - 10% of Fines to Public Records Modernization Trust Fund		187,798									187,798
354000 - Fines - Local Ordinance Violation	100,470	68,622									169,092
355000 - Federal Fines and Forfeits	816										816
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		486,481									486,481
359000 - Other Judgments, Fines and Forfeits		144,291									144,291
361100 - Interest	661,737	1,590,398	31,843	295,950		963,841	171,378				3,715,147
361300 - Net Increase (Decrease) in Fair Value of Investments	-77,960	-160,612	-9,328	-35,960		-117,430	-18,503				-419,793
362000 - Rents and Royalties	758,436	352,677				1,700,796					2,811,909
364000 - Disposition of Fixed Assets	1,907	2,366				3,841	118,617				126,731
365000 - Sale of Surplus Materials and Scrap	159	7,528				790,270	232				798,189
366000 - Contributions and Donations from Private Sources	69,628	3,785									73,413
369900 - Other Miscellaneous Revenues	344,662	408,921				451,918	116,546				1,322,047
381000 - Inter-Fund Group Transfers In	3,060,901	1,450,241	4,267,758	3,446,877		84,576					12,310,353
384000 - Debt Proceeds			5,723,184	50,000							5,773,184
389400 - Proprietary - Other Grants and Donations						37,736					37,736
389600 - Proprietary - Capital Contributions from State Government						201,521					201,521
389700 - Proprietary - Capital Contributions from Other Public Source						1,113,437					1,113,437
389900 - Proprietary - Other Non-Operating Sources						47,145					47,145
Grand Total	83,475,006	56,009,202	10,013,457	5,291,139		35,833,529	10,247,188				200,869,521

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	410,917										410,917
511.30 - Legislative - Operating Expenses	391,374										391,374
511.80 - Legislative - Grants and Aids	57,051										57,051
512.10 - Executive - Personnel Services	665,914										665,914
512.30 - Executive - Operating Expenses	48,788										48,788
513.10 - Financial and Administrative - Personnel Services	8,150,739	504,799									8,655,538
513.30 - Financial and Administrative - Operating Expenses	1,677,805	94,379									1,772,184
513.60 - Financial and Administrative - Capital Outlay	82,332	5,402									87,734
514.10 - Legal Counsel - Personnel Services	559,677										559,677
514.30 - Legal Counsel - Operating Expenses	31,858										31,858
515.10 - Comprehensive Planning - Personnel Services	698,792										698,792
515.30 - Comprehensive Planning - Operating Expenses	47,052										47,052
515.60 - Comprehensive Planning - Capital Outlay	2,868										2,868
515.80 - Comprehensive Planning - Grants and Aids	72,543										72,543
519.10 - Other General Governmental Services - Personnel Services	2,279,769						840,361				3,120,130
519.30 - Other General Governmental Services - Operating Expenses	2,148,460	248,764	2,667	172,154			8,443,072				11,015,117
519.60 - Other General Governmental Services - Capital Outlay		1,068		179,121							180,189
519.70 - Other General Governmental Services - Debt Service			4,383,464				14,765				4,398,229

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.10 - Law Enforcement - Personnel Services	26,856,602										26,856,602
521.30 - Law Enforcement - Operating Expenses	4,581,497	123,663									4,705,160
521.60 - Law Enforcement - Capital Outlay	1,662,114	87,732									1,749,846
521.80 - Law Enforcement - Grants and Aids		28,954									28,954
522.10 - Fire Control - Personnel Services		6,705,183									6,705,183
522.30 - Fire Control - Operating Expenses		2,436,180		245							2,436,425
522.60 - Fire Control - Capital Outlay		500,863		47,886							548,749
522.70 - Fire Control - Debt Service		85,210									85,210
523.10 - Detention and/or Corrections - Personnel Services	60,125										60,125
523.30 - Detention and/or Corrections - Operating Expenses	10,650,124			8,922							10,659,046
523.60 - Detention and/or Corrections - Capital Outlay				24,972							24,972
524.10 - Protective Inspections - Personnel Services	469,957					1,656,920					2,126,877
524.30 - Protective Inspections - Operating Expenses	115,239					724,990					840,229
524.60 - Protective Inspections - Capital Outlay	6,180										6,180
525.10 - Emergency and Disaster Relief Services - Personnel Services	25,039	1,053,882									1,078,921
525.30 - Emergency and Disaster Relief Services - Operating Expenses	363,838	711,014									1,074,852
525.60 - Emergency and Disaster Relief Services - Capital Outlay	46,978	223,717									270,695
525.70 - Emergency and Disaster Relief Services - Debt Service		197,976									197,976
526.10 - Ambulance and Rescue Services - Personnel Services		3,796,218									3,796,218
526.30 - Ambulance and Rescue Services - Operating Expenses		1,586,755									1,586,755
526.60 - Ambulance and Rescue Services - Capital Outlay		101,225									101,225
526.80 - Ambulance and Rescue Services - Grants and Aids		4,468									4,468
527.30 - Medical Examiners - Operating Expenses	439,376										439,376
529.30 - Other Public Safety - Operating Expenses		71									71
529.80 - Other Public Safety - Grants and Aids		78,687									78,687
533.10 - Water Utility Services - Personnel Services						2,023,257					2,023,257
533.30 - Water Utility Services - Operating Expenses						4,198,504					4,198,504
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,962,370					1,962,370
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						-1,594,187					-1,594,187
535.10 - Sewer/Wastewater Services - Personnel Services						2,599,256					2,599,256
535.30 - Sewer/Wastewater Services - Operating Expenses				3,319		4,208,490					4,211,809
535.70 - Sewer/Wastewater Services - Debt Service				470,207							470,207
536.10 - Water-Sewer Combination Services - Personnel Services						3,685,410					3,685,410
536.30 - Water-Sewer Combination Services - Operating Expenses						7,290,502					7,290,502
536.70 - Water-Sewer Combination Services - Debt Service						1,651,264					1,651,264
536.80 - Water-Sewer Combination Services - Grants and Aids						24,752					24,752
537.10 - Conservation and Resource Management - Personnel Services	229,420	102,760				73,739					405,919
537.30 - Conservation and Resource Management - Operating Expenses	36,366	86,054				80,225					202,645
537.60 - Conservation and Resource Management - Capital Outlay		27,712									27,712
537.80 - Conservation and Resource Management - Grants and Aids	15,139	674				8,999					24,812
538.10 - Flood Control/Stormwater Management - Personnel Services		97,261									97,261
538.30 - Flood Control/Stormwater Management - Operating Expenses		340,875									340,875
538.60 - Flood Control/Stormwater Management - Capital Outlay		7,400									7,400
538.80 - Flood Control/Stormwater Management - Grants and Aids		909									909

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.10 - Other Physical Environment - Personnel Services	49,049	18,246									67,295
539.30 - Other Physical Environment - Operating Expenses	17,824	5,988									23,812
539.60 - Other Physical Environment - Capital Outlay		86,050									86,050
541.10 - Road and Street Facilities - Personnel Services	346,679	4,895,711									5,242,390
541.30 - Road and Street Facilities - Operating Expenses	1,604,532	5,924,138	257								7,528,927
541.60 - Road and Street Facilities - Capital Outlay	194,235	13,750,884									13,945,119
541.70 - Road and Street Facilities - Debt Service		276,429									276,429
541.80 - Road and Street Facilities - Grants and Aids	2,730	253,160									255,890
542.10 - Airports - Personnel Services						364,082					364,082
542.30 - Airports - Operating Expenses	84,209					1,325,890					1,410,099
542.70 - Airports - Debt Service						27,199					27,199
543.10 - Water Transportation Systems - Personnel Services	205,345										205,345
543.30 - Water Transportation Systems - Operating Expenses	46,895			9,958							56,853
543.60 - Water Transportation Systems - Capital Outlay				2,266,070							2,266,070
552.10 - Industry Development - Personnel Services	183,715	137,380									321,095
552.30 - Industry Development - Operating Expenses	50,486	305,024									355,510
552.60 - Industry Development - Capital Outlay		3,991									3,991
552.80 - Industry Development - Grants and Aids		59,560									59,560
553.10 - Veteran's Services - Personnel Services	150,753										150,753
553.30 - Veteran's Services - Operating Expenses	6,231										6,231
554.30 - Housing and Urban Development - Operating Expenses	3,537,884	1,449,557									4,987,441
561.80 - Hospital Services - Grants and Aids	1,188,488	30,947									1,219,435
562.10 - Health Services - Personnel Services	607,218	323,768									930,986
562.30 - Health Services - Operating Expenses	338,414	1,311,366									1,649,780
562.60 - Health Services - Capital Outlay	4,794										4,794
563.80 - Mental Health Services - Grants and Aids	587,494										587,494
564.10 - Public Assistance Services - Personnel Services	294,227										294,227
564.30 - Public Assistance Services - Operating Expenses	6,953										6,953
564.80 - Public Assistance Services - Grants and Aids	36,484										36,484
569.30 - Other Human Services - Operating Expenses	25,200	8									25,208
569.80 - Other Human Services - Grants and Aids		6,280									6,280
571.10 - Libraries - Personnel Services	1,799,072										1,799,072
571.30 - Libraries - Operating Expenses	414,863										414,863
571.60 - Libraries - Capital Outlay	280,950										280,950
572.10 - Parks and Recreation - Personnel Services	1,619,643										1,619,643
572.30 - Parks and Recreation - Operating Expenses	1,097,929	16,509									1,114,438
572.60 - Parks and Recreation - Capital Outlay		125,694									125,694
573.10 - Cultural Services - Personnel Services	45,922										45,922
573.30 - Cultural Services - Operating Expenses	10,281										10,281
581.90 - Inter-Fund Group Transfers Out - Other Uses	7,284,681	3,845,483	16,653	1,004,756			158,780				12,310,353
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			5,640,175								5,640,175
602.30 - State Attorney Administration - Operating Expenses	7,274										7,274
603.30 - Public Defender Administration - Operating Expenses	1,882										1,882
604.10 - Clerk of Court Administration - Personnel Services		368,346									368,346
604.30 - Clerk of Court Administration - Operating Expenses		428,763									428,763
605.30 - Judicial Support - Operating Expenses	6,391										6,391
608.10 - Jury Management - Personnel Services		89,721									89,721
608.30 - Jury Management - Operating Expenses		50,348									50,348

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		400,930									400,930
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		24,184									24,184
622.10 - Drug Court - Circuit Criminal - Personnel Services		78,847									78,847
622.30 - Drug Court - Circuit Criminal - Operating Expenses		32,281									32,281
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		318,446									318,446
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		10,207									10,207
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		307,611									307,611
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		30,933									30,933
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		118,585									118,585
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		2,714									2,714
685.10 - Guardian Ad Litem - Circuit Juvenile - Personnel Services	35,452										35,452
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	361										361
689.10 - Other Circuit Court - Juvenile - Personnel Services		87,693									87,693
689.30 - Other Circuit Court - Juvenile - Operating Expenses		3,174									3,174
694.10 - Clerk of Court Administration - Probate - Personnel Services		217,505									217,505
694.30 - Clerk of Court Administration - Probate - Operating Expenses		6,173									6,173
711.10 - Courthouse Security - Personnel Services	764,796										764,796
711.30 - Courthouse Security - Operating Expenses	223,542										223,542
712.30 - Courthouse Facilities - Operating Expenses		6,657									6,657
712.60 - Courthouse Facilities - Capital Outlay		170,269									170,269
713.10 - Information Systems and Technology - Personnel Services		384,293									384,293
713.30 - Information Systems and Technology - Operating Expenses		452,033									452,033
713.60 - Information Systems and Technology - Capital Outlay		151,863									151,863
714.30 - Public Law Library - Operating Expenses		1,361									1,361
715.30 - Legal Aid - Operating Expenses		39,388									39,388
719.10 - Other Operating Court Costs - Personnel Services		297,599									297,599
719.30 - Other Operating Court Costs - Operating Expenses		3,242									3,242
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		384,504									384,504
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		9,550									9,550
744.10 - Clerk of Court Administration - County Civil - Personnel Services		199,685									199,685
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		12,676									12,676
764.10 - Clerk of Court Administration - Traffic - Personnel Services		329,297									329,297
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		20,029									20,029
Grand Total	86,046,811	57,104,935	10,043,216	4,187,610		30,311,662	9,456,978				197,151,212

Data Element Worksheet Report for FYE: 2010, Hernando

Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	\$2,031,677	\$1,717,170	\$825,000
Special District - Hernando County Law Library	Blended in Primary Report	\$39,388	\$1,361	\$0
Special District - Hernando County Port Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Hernando County Water and Sewer District	Blended in Primary Report	\$23,868,457	\$25,844,398	\$58,636,373