Unit Information

Unit Type: County

Year: 2013

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

Certification

Chief Financial Officer

Name: Don Barbee, Jr

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: Wayne Dukes

Title: Chairman of the Board

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/8/2014

Audit Received Date: 3/31/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $109,224,066

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2014

Auditor Name: Purvis Gray & Company CPAs

Address:
5001 Lakewood Ranch Blvd, N., Suite 101
Sarasota, FL 34240

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	41,438,278	15,702,371									57,140,649
312100 - Local Option Taxes		6,432,949									6,432,949
315000 - Communications Service Tax (Chapter 202)	1,435,395										1,435,395
322000 - Building Permits		36,049				2,034,201					2,070,250
323700 - Franchise Fee - Solid Waste						32,000					32,000
324110 - Impact Fees - Residential - Public Safety		578									578
324310 - Impact Fees - Residential - Transportation		-8,244									-8,244
324610 - Impact Fees - Residential - Culture/Recreation		602									602
324710 - Impact Fees - Residential - Other		890									890
325100 - Special Assessments - Capital Improvement		248,077									248,077
325200 - Special Assessments - Charges for Public Services		11,100,364				4,716,182					15,816,546
329000 - Other Permits, Fees & Special Assessments	25,045	1,125				1,300					27,470
331100 - Federal Grant - General Government	50,038										50,038
331200 - Federal Grant - Public Safety	368,210	145,977									514,187
331390 - Federal Grant - Other Physical Environment		106,796									106,796
331420 - Federal Grant - Mass Transit	1,177,796										1,177,796
331490 - Federal Grant - Other Transportation		277,480									277,480
331500 - Federal Grant - Economic Environment	781,369	242,073				379,285					1,402,727
331650 - Federal Grant - Child Support Reimbursement		176,758									176,758
331700 - Federal Grant - Culture/Recreation		431,472									431,472
331820 - Federal Grant - Drug Court Management	34,290										34,290
331900 - Federal Grant - Other		11,644									11,644
334200 - State Grant - Public Safety	133,623										133,623
334360 - State Grant - Stormwater Management		130,363									130,363
334420 - State Grant - Mass Transit	249,593										249,593
334490 - State Grant - Other Transportation		312,470									312,470
334500 - State Grant - Economic Environment	163	3,245				63,214					66,622
334690 - State Grant - Other Human Services		18,500									18,500
334700 - State Grant - Culture/Recreation	262,585										262,585
335120 - State Revenue Sharing - Proceeds	3,837,535										3,837,535
335130 - State Revenue Sharing - Insurance Agents County Licenses	42,648										42,648
335140 - State Revenue Sharing - Mobile Home Licenses	39,967										39,967
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	70,323										70,323
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	7,607,684										7,607,684
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		54,563									54,563
335490 - State Revenue Sharing - Other Transportation		2,520,884									2,520,884
335500 - State Revenue Sharing - Economic Environment		427,798									427,798
335700 - State Revenue Sharing - Culture/Recreation		45,196									45,196
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		2,625,667									2,625,667
337300 - Local Government Unit Grant - Physical Environment		50,862									50,862
337500 - Local Government Unit Grant - Economic Environment	65,932										65,932
338000 - Shared Revenue From Other Local Units	929,622	678,854									1,608,476

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	741,369	689,236									1,430,605
341200 - Internal Service Fund Fees and Charges						39,761	14,472,609				14,512,370
341300 - Administrative Service Fees	3,354,849	12,955				44,191					3,411,995
341520 - Fees remitted to County from Sheriff	126,476										126,476
341800 - County Officer Commission and Fees	1,467,273					13,846					1,481,119
341900 - Other General Government Charges and Fees	635,135	494,921									1,130,056
342100 - Service Charge - Law Enforcement Services	1,394,940										1,394,940
342200 - Service Charge - Fire Protection		18,938									18,938
342300 - Service Charge - Housing for Prisoners	40,943										40,943
342400 - Service Charge - Emergency Management Service Fees/Charges		2,166,557									2,166,557
342500 - Service Charge - Protective Inspection Fees						2,206					2,206
342600 - Service Charge - Ambulance Fees		2,446,844									2,446,844
342900 - Service Charge - Other Public Safety Charges and Fees		1,318,588									1,318,588
343300 - Service Charge - Water Utility						12,547,271					12,547,271
343400 - Service Charge - Garbage/Solid Waste						2,577,123					2,577,123
343500 - Service Charge - Sewer/Wastewater Utility						12,047,774					12,047,774
343600 - Service Charge - Water/Sewer Combination Utility						548,934					548,934
343900 - Service Charge - Other Physical Environment Charges	14,386	4,525				14,628					33,539
344300 - Service Charge - Mass Transit	153,139										153,139
344900 - Service Charge - Other Transportation Charges		302,777									302,777
345900 - Service Charge - Other Economic Environment Charges		19									19
346200 - Service Charge - Hospital Charges	548										548
346400 - Service Charge - Animal Control and Shelter Fees	204,715										204,715
347100 - Service Charge - Libraries	42,947										42,947
347200 - Service Charge - Parks and Recreation	640,000										640,000
347400 - Service Charge - Special Events	13,253										13,253
348110 - County Court Criminal - Filing Fees		3,130									3,130
348120 - County Court Criminal - Service Charges		3,126									3,126
348130 - County Court Criminal - Court Costs		17,353									17,353
348220 - Circuit Court Criminal - Service Charges		16,954									16,954
348230 - Circuit Court Criminal - Court Costs	3,862	43,164									47,026
348310 - County Court Civil - Filing Fees		208,830									208,830
348320 - County Court Civil - Service Charges		951									951
348410 - Circuit Court Civil - Filing Fees		219,523									219,523
348420 - Circuit Court Civil - Service Charges		89,321									89,321
348480 - Circuit Court Civil - Fees and Service Charges		11,835									11,835
348510 - Traffic Court - Filing Fees		12,940									12,940
348520 - Traffic Court - Service Charges		68,323									68,323
348530 - Traffic Court - Court Costs		195,377									195,377
348620 - Juvenile Court - Service Charges		174									174
348710 - Probate Court - Filing Fees		57,197									57,197
348720 - Probate Court - Service Charges		8,773									8,773
348921 - Court Innovations/Local Requirements		37,469									37,469
348922 - Legal Aid		37,469									37,469
348923 - Law Library		37,469									37,469
348924 - Juvenile Alternative Programs		37,469									37,469
348930 - State Court Facility Surcharge ($30)		647,874									647,874
348932 - Domestic Violence Surcharge	13,137										13,137

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348990 - Other Court Collections Transferred to BOCC		111,595									111,595
349000 - Other Charges for Services	8,100	99,040									107,140
351100 - Judgments and Fines - As Decided by County Court Criminal		25,850									25,850
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		49,098									49,098
351500 - Judgments and Fines - As Decided by Traffic Court		190,075									190,075
351800 - 10% of Fines to Public Records Modernization Trust Fund		202,710									202,710
354000 - Fines - Local Ordinance Violation	79,315	64,332									143,647
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		-29,614									-29,614
359000 - Other Judgments, Fines and Forfeits	768	477,117				432					478,317
361100 - Interest	159,819	868,913	6,090	11,058		394,994	86,408				1,527,282
361300 - Net Increase (Decrease) in Fair Value of Investments	-210,498	-702,922	-8,103	-25,758		-363,558	-112,215				-1,423,054
362000 - Rents and Royalties	847,693	273,212				1,437,798					2,558,703
364000 - Disposition of Fixed Assets	8,863					115,885	-9,122				115,626
365000 - Sale of Surplus Materials and Scrap	3,885	8,196				359,342	2,520				373,943
366000 - Contributions and Donations from Private Sources	59,439	5,365									64,804
369900 - Other Miscellaneous Revenues	934,936	371,343				500,486	561,343				2,368,108
381000 - Inter-Fund Group Transfers In	767,796	2,871,829	4,523,064	2,113,500		121,652	1,431,645				11,829,486
383000 - Installment Purchases & Capital Lease Proceeds	324,861										324,861
384000 - Debt Proceeds		1,214,045	24,430,000	3,817,125							29,461,170
389400 - Proprietary - Other Grants and Donations						75,105	802,581				877,686
389600 - Proprietary - Capital Contributions from State Government						1,188,665					1,188,665
389700 - Proprietary - Capital Contributions from Other Public Source						847,663					847,663
389900 - Proprietary - Other Non-Operating Sources						81,415					81,415
Grand Total	70,618,795	57,085,628	28,951,051	5,915,925		39,821,795	17,235,769				219,628,963

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	389,325										389,325
511.30 - Legislative - Operating Expenses	437,279										437,279
511.70 - Legislative - Debt Service	4,522										4,522
511.80 - Legislative - Grants and Aids	39,567										39,567
512.10 - Executive - Personnel Services	534,976										534,976
512.30 - Executive - Operating Expenses	44,556										44,556
513.10 - Financial and Administrative - Personnel Services	4,735,507	536,506									5,272,013
513.30 - Financial and Administrative - Operating Expenses	3,308,798	105,546									3,414,344
513.60 - Financial and Administrative - Capital Outlay	406,568	10,625									417,193
513.70 - Financial and Administrative - Debt Service	54,144										54,144
514.10 - Legal Counsel - Personnel Services	541,042										541,042
514.30 - Legal Counsel - Operating Expenses	374,363										374,363
515.10 - Comprehensive Planning - Personnel Services	480,932										480,932

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	111,255										111,255
515.80 - Comprehensive Planning - Grants and Aids	60,577										60,577
519.10 - Other General Governmental Services - Personnel Services	2,468,779						794,833				3,263,612
519.30 - Other General Governmental Services - Operating Expenses	2,560,318	132,310	1,669	1,700,065			12,775,090				17,169,452
519.60 - Other General Governmental Services - Capital Outlay	58,931	2,819		4,231,151							4,292,901
519.70 - Other General Governmental Services - Debt Service	6,470	32,631	3,645,642				1,473				3,686,216
521.10 - Law Enforcement - Personnel Services	22,830,958										22,830,958
521.30 - Law Enforcement - Operating Expenses	3,795,016	149,523									3,944,539
521.60 - Law Enforcement - Capital Outlay	670,069	117,787									787,856
521.80 - Law Enforcement - Grants and Aids		25,243									25,243
522.10 - Fire Control - Personnel Services		16,300,873									16,300,873
522.30 - Fire Control - Operating Expenses		4,283,582									4,283,582
522.60 - Fire Control - Capital Outlay		345,064									345,064
522.70 - Fire Control - Debt Service		36,832									36,832
523.10 - Detention and/or Corrections - Personnel Services	8,267,193										8,267,193
523.30 - Detention and/or Corrections - Operating Expenses	2,920,434			97,221							3,017,655
523.60 - Detention and/or Corrections - Capital Outlay	111,307			831,179							942,486
524.10 - Protective Inspections - Personnel Services	347,914					1,486,475					1,834,389
524.30 - Protective Inspections - Operating Expenses	107,782					587,589					695,371
525.10 - Emergency and Disaster Relief Services - Personnel Services	248,747	736,229									984,976
525.30 - Emergency and Disaster Relief Services - Operating Expenses	336,467	897,327									1,233,794
525.60 - Emergency and Disaster Relief Services - Capital Outlay	208,035	135,068									343,103
525.70 - Emergency and Disaster Relief Services - Debt Service		197,583									197,583
526.10 - Ambulance and Rescue Services - Personnel Services		3,707,097									3,707,097
526.30 - Ambulance and Rescue Services - Operating Expenses		1,539,501									1,539,501
526.60 - Ambulance and Rescue Services - Capital Outlay		166,072									166,072
526.80 - Ambulance and Rescue Services - Grants and Aids		3,081									3,081
527.30 - Medical Examiners - Operating Expenses	452,736										452,736
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						1,559,440					1,559,440
533.30 - Water Utility Services - Operating Expenses						3,878,395					3,878,395
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,527,758					1,527,758
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						5,373,921					5,373,921
535.30 - Sewer/Wastewater Services - Operating Expenses		3,160				2,412,195					2,415,355
535.60 - Sewer/Wastewater Services - Capital Outlay						4,059,143					4,059,143
535.70 - Sewer/Wastewater Services - Debt Service		94,707									94,707
536.10 - Water-Sewer Combination Services - Personnel Services						2,847,640					2,847,640
536.30 - Water-Sewer Combination Services - Operating Expenses						7,887,516					7,887,516
536.70 - Water-Sewer Combination Services - Debt Service						2,303,649					2,303,649
536.80 - Water-Sewer Combination Services - Grants and Aids						32,884					32,884
537.10 - Conservation and Resource Management - Personnel Services	155,057	141,719				131,706					428,482
537.30 - Conservation and Resource Management - Operating Expenses	34,433	206,384				107,346					348,163
537.60 - Conservation and Resource Management - Capital Outlay		25,010									25,010
537.80 - Conservation and Resource Management - Grants and Aids	14,293					9,000					23,293

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.10 - Flood Control/Stormwater Management - Personnel Services		129,792									129,792
538.30 - Flood Control/Stormwater Management - Operating Expenses		445,596									445,596
538.60 - Flood Control/Stormwater Management - Capital Outlay		53,621									53,621
538.80 - Flood Control/Stormwater Management - Grants and Aids		627									627
539.30 - Other Physical Environment - Operating Expenses		8,619									8,619
539.60 - Other Physical Environment - Capital Outlay		44,766									44,766
541.10 - Road and Street Facilities - Personnel Services	310,637	4,242,555									4,553,192
541.30 - Road and Street Facilities - Operating Expenses	1,381,705	6,733,358									8,115,063
541.60 - Road and Street Facilities - Capital Outlay	143,764	6,318,290									6,462,054
541.70 - Road and Street Facilities - Debt Service		175,919									175,919
541.80 - Road and Street Facilities - Grants and Aids		45,716									45,716
542.10 - Airports - Personnel Services						422,767					422,767
542.30 - Airports - Operating Expenses	7,739					2,122,963					2,130,702
542.70 - Airports - Debt Service						15,886					15,886
543.10 - Water Transportation Systems - Personnel Services		148,005									148,005
543.30 - Water Transportation Systems - Operating Expenses		167,148									167,148
543.70 - Water Transportation Systems - Debt Service		800									800
552.10 - Industry Development - Personnel Services	141,160	174,428									315,588
552.30 - Industry Development - Operating Expenses	67,584	202,899									270,483
552.80 - Industry Development - Grants and Aids		165,080									165,080
553.10 - Veteran's Services - Personnel Services	96,685										96,685
553.30 - Veteran's Services - Operating Expenses	4,221										4,221
554.10 - Housing and Urban Development - Personnel Services	13,426										13,426
554.30 - Housing and Urban Development - Operating Expenses	1,065,502	318,615									1,384,117
554.80 - Housing and Urban Development - Grants and Aids	100,505										100,505
562.10 - Health Services - Personnel Services	443,441	262,447									705,888
562.30 - Health Services - Operating Expenses	412,000	1,093,774									1,505,774
562.60 - Health Services - Capital Outlay	2,209	2,503									4,712
562.80 - Health Services - Grants and Aids	4,341,188	1,071									4,342,259
563.80 - Mental Health Services - Grants and Aids	587,494										587,494
564.10 - Public Assistance Services - Personnel Services	187,254										187,254
564.30 - Public Assistance Services - Operating Expenses	6,001										6,001
564.80 - Public Assistance Services - Grants and Aids	11,090										11,090
569.30 - Other Human Services - Operating Expenses	55,800										55,800
571.10 - Libraries - Personnel Services	1,513,044										1,513,044
571.30 - Libraries - Operating Expenses	388,405										388,405
571.60 - Libraries - Capital Outlay	248,236										248,236
572.10 - Parks and Recreation - Personnel Services	1,148,902										1,148,902
572.30 - Parks and Recreation - Operating Expenses	989,729	34,460									1,024,189
572.60 - Parks and Recreation - Capital Outlay		55,786									55,786
572.80 - Parks and Recreation - Grants and Aids		423,947									423,947
573.30 - Cultural Services - Operating Expenses	1,476										1,476
581.90 - Inter-Fund Group Transfers Out - Other Uses	6,661,999	3,990,294		236,270		45,765	895,158				11,829,486
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			25,307,694								25,307,694
601.10 - Court Administration - Personnel Services		81,208									81,208
601.30 - Court Administration - Operating Expenses	31,854	12,473									44,327
602.30 - State Attorney Administration - Operating Expenses	2,133										2,133
603.30 - Public Defender Administration - Operating Expenses	2,626										2,626

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services		482,930									482,930
604.30 - Clerk of Court Administration - Operating Expenses		792,375									792,375
605.30 - Judicial Support - Operating Expenses	10,757										10,757
608.10 - Jury Management - Personnel Services		75,952									75,952
608.30 - Jury Management - Operating Expenses		69,611									69,611
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		418,648									418,648
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		32,142									32,142
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		369,641									369,641
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		13,993									13,993
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		278,357									278,357
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		30,144									30,144
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		140,396									140,396
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		4,061									4,061
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	11,627										11,627
689.10 - Other Circuit Court - Juvenile - Personnel Services		60,494									60,494
689.30 - Other Circuit Court - Juvenile - Operating Expenses	1,173	5,336									6,509
694.10 - Clerk of Court Administration - Probate - Personnel Services		172,402									172,402
694.30 - Clerk of Court Administration - Probate - Operating Expenses		8,604									8,604
712.30 - Courthouse Facilities - Operating Expenses	790,008	8,426									798,434
712.60 - Courthouse Facilities - Capital Outlay	244,236	2,781									247,017
713.10 - Information Systems and Technology - Personnel Services		230,503									230,503
713.30 - Information Systems and Technology - Operating Expenses		434,449									434,449
713.60 - Information Systems and Technology - Capital Outlay		34,945									34,945
713.70 - Information Systems and Technology - Debt Service		32,631									32,631
714.30 - Public Law Library - Operating Expenses		3,916									3,916
715.30 - Legal Aid - Operating Expenses		37,468									37,468
719.10 - Other Operating Court Costs - Personnel Services		287,806									287,806
719.30 - Other Operating Court Costs - Operating Expenses		2,846									2,846
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		434,941									434,941
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		13,809									13,809
744.10 - Clerk of Court Administration - County Civil - Personnel Services		184,496									184,496
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		5,871									5,871
764.10 - Clerk of Court Administration - Traffic - Personnel Services		236,409									236,409
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		10,177									10,177
Grand Total	78,543,960	60,182,650	28,955,005	7,095,886		36,812,038	14,466,554				226,056,093

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	$3,266,926	$2,607,381	$571,251
Special District - Hernando County Law Library	Blended in Primary Report	$37,469	$3,915	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	$26,676,458	$25,228,915	$64,543,480