Unit Information

Unit Type: County

Year: 2015

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, Dept of Financial Services

Phone: (352) 540-6656

Email: agillis@hernandoclerk.org

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: James Adkins

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: 6/17/2016

Audit Received Date: 6/17/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $105,423,630

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/28/2016

Auditor Name: Purvis Gray & Company CPAs

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

Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	48,618,915	10,364,693									58,983,608
312100 - Local Option Taxes		6,963,054									6,963,054
315000 - Communications Service Tax (Chapter 202)	1,786,365										1,786,365
322000 - Building Permits	301,210	62,987				2,475,103					2,839,300
323700 - Franchise Fee - Solid Waste						30,000					30,000
324110 - Impact Fees - Residential - Public Safety				135,520							135,520
324120 - Impact Fees - Commercial - Public Safety				128,289							128,289
324310 - Impact Fees - Residential - Transportation				1,869							1,869
324610 - Impact Fees - Residential - Culture/Recreation				245,805							245,805
324620 - Impact Fees - Commercial - Culture/Recreation				8,093							8,093
324710 - Impact Fees - Residential - Other				191,420							191,420
324720 - Impact Fees - Commercial - Other				181,108							181,108
325100 - Special Assessments - Capital Improvement		513,166									513,166
325200 - Special Assessments - Charges for Public Services		18,626,608				4,743,771					23,370,379
329000 - Other Permits, Fees & Special Assessments	25,000	1,215				5,500					31,715
331100 - Federal Grant - General Government	147										147
331200 - Federal Grant - Public Safety	409,606	196,790									606,396
331420 - Federal Grant - Mass Transit	1,873,700	572,304									2,446,004
331490 - Federal Grant - Other Transportation		879,587									879,587
331650 - Federal Grant - Child Support Reimbursement		295,713									295,713
331700 - Federal Grant - Culture/Recreation		39,825									39,825
331820 - Federal Grant - Drug Court Management	16,000										16,000
331900 - Federal Grant - Other		12,791									12,791
334200 - State Grant - Public Safety	133,931										133,931
334360 - State Grant - Stormwater Management		5,405									5,405
334420 - State Grant - Mass Transit	250,627	31,436									282,063
334490 - State Grant - Other Transportation		15,496									15,496
334500 - State Grant - Economic Environment	34,702										34,702
334690 - State Grant - Other Human Services		31,540									31,540
334700 - State Grant - Culture/Recreation	82,216										82,216
335120 - State Revenue Sharing - Proceeds	4,392,492										4,392,492
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,435										39,435
335140 - State Revenue Sharing - Mobile Home Licenses	41,606										41,606
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	45,944										45,944
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	8,646,880										8,646,880
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		65,094									65,094
335490 - State Revenue Sharing - Other Transportation		2,607,073									2,607,073
335500 - State Revenue Sharing - Economic Environment		864,108									864,108
335700 - State Revenue Sharing - Culture/Recreation		47,730									47,730
337400 - Local Government Unit Grant - Transportation		4,000									4,000
338000 - Shared Revenue From Other Local Units	917,357	833,712									1,751,069
341100 - Service Charge - Recording Fees	1,165,197	1,175,658									2,340,855
341200 - Internal Service Fund Fees and Charges						20,059	26,266,868				26,286,927

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341300 - Administrative Service Fees	5,916,537	29,290				56,710					6,002,537
341520 - Fees remitted to County from Sheriff	111,208										111,208
341800 - County Officer Commission and Fees	1,575,518					20,738					1,596,256
341900 - Other General Government Charges and Fees	603,388	544,577									1,147,965
342100 - Service Charge - Law Enforcement Services	1,739,214										1,739,214
342200 - Service Charge - Fire Protection						24,304					24,304
342300 - Service Charge - Housing for Prisoners	53,534										53,534
342600 - Service Charge - Ambulance Fees		8,486,453									8,486,453
342900 - Service Charge - Other Public Safety Charges and Fees		1,256,933									1,256,933
343300 - Service Charge - Water Utility						13,609,516					13,609,516
343400 - Service Charge - Garbage/Solid Waste						2,745,080					2,745,080
343500 - Service Charge - Sewer/Wastewater Utility						13,953,450					13,953,450
343600 - Service Charge - Water/Sewer Combination Utility						601,392					601,392
343700 - Service Charge - Conservation and Resource Management	1,500										1,500
343900 - Service Charge - Other Physical Environment Charges	169,486	31,182				32,716					233,384
344300 - Service Charge - Mass Transit	164,232										164,232
344900 - Service Charge - Other Transportation Charges		455,474									455,474
346400 - Service Charge - Animal Control and Shelter Fees	212,236										212,236
347100 - Service Charge - Libraries	55,620	156									55,776
347200 - Service Charge - Parks and Recreation	608,895										608,895
347300 - Service Charge - Cultural Services	3,943										3,943
347400 - Service Charge - Special Events	19,405										19,405
348110 - County Court Criminal - Filing Fees		80,258									80,258
348120 - County Court Criminal - Service Charges		11,506									11,506
348130 - County Court Criminal - Court Costs		66,516									66,516
348220 - Circuit Court Criminal - Service Charges		81,670									81,670
348230 - Circuit Court Criminal - Court Costs	25,115	161,856									186,971
348310 - County Court Civil - Filing Fees		632,735									632,735
348320 - County Court Civil - Service Charges		3,284									3,284
348410 - Circuit Court Civil - Filing Fees		491,018									491,018
348420 - Circuit Court Civil - Service Charges		256,173									256,173
348480 - Circuit Court Civil - Fees and Service Charges		27,181									27,181
348510 - Traffic Court - Filing Fees		81,586									81,586
348520 - Traffic Court - Service Charges		285,486									285,486
348530 - Traffic Court - Court Costs		587,160									587,160
348620 - Juvenile Court - Service Charges		400									400
348710 - Probate Court - Filing Fees		184,160									184,160
348720 - Probate Court - Service Charges		21,950									21,950
348921 - Court Innovations/Local Requirements		46,759									46,759
348922 - Legal Aid		46,759									46,759
348923 - Law Library		46,759									46,759
348924 - Juvenile Alternative Programs		46,759									46,759
348930 - State Court Facility Surcharge ($30)		590,997									590,997
348990 - Other Court Collections Transferred to BOCC	5,774	117,403									123,177
349000 - Other Charges for Services	17,779	98,814									116,593
351100 - Judgments and Fines - As Decided by County Court Criminal		114,118									114,118
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		220,098									220,098

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351500 - Judgments and Fines - As Decided by Traffic Court		577,544									577,544
351800 - 10% of Fines to Public Records Modernization Trust Fund		210,015									210,015
354000 - Fines - Local Ordinance Violation	87,416	58,528									145,944
359000 - Other Judgments, Fines and Forfeits	221	352,813				3,930					356,964
361100 - Interest	164,751	375,415	20,917	100,681		320,294	89,301				1,071,359
361300 - Net Increase (Decrease) in Fair Value of Investments	193,433	514,181	-6,184	97,091		423,163	121,833				1,343,517
362000 - Rents and Royalties	1,002,362	275,063				1,591,320					2,868,745
364000 - Disposition of Fixed Assets	82,753	830		199,800		46,040	220,831				550,254
365000 - Sale of Surplus Materials and Scrap	960	3,161				265,923	1,219				271,263
366000 - Contributions and Donations from Private Sources	200,549	90									200,639
369900 - Other Miscellaneous Revenues	454,099	331,878		400		594,297	559,696				1,940,370
381000 - Inter-Fund Group Transfers In	670,107	2,412,638	2,261,825	701,162		70,928	2,457,676				8,574,336
384000 - Debt Proceeds		1,864,458									1,864,458
389200 - Proprietary - Federal Grants and Donations						226,918					226,918
389300 - Proprietary - State Grants and Donations						20,171					20,171
389400 - Proprietary - Other Grants and Donations						47,163					47,163
389500 - Proprietary - Capital Contributions from Federal Government						87,724					87,724
389600 - Proprietary - Capital Contributions from State Government						234,380					234,380
389700 - Proprietary - Capital Contributions from Other Public Source						2,209,121					2,209,121
389900 - Proprietary - Other Non-Operating Sources						178,788					178,788
Grand Total	83,158,115	66,292,069	2,276,558	1,991,238		44,638,499	29,717,424				228,073,903

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	509,658										509,658
511.30 - Legislative - Operating Expenses	544,000										544,000
511.60 - Legislative - Capital Outlay	32,400										32,400
511.80 - Legislative - Grants and Aids	338,945										338,945
512.10 - Executive - Personnel Services	529,261										529,261
512.30 - Executive - Operating Expenses	65,412										65,412
513.10 - Financial and Administrative - Personnel Services	6,170,001	574,318									6,744,319
513.30 - Financial and Administrative - Operating Expenses	4,033,660	126,310					103,389				4,263,359
513.60 - Financial and Administrative - Capital Outlay	323,374	15,251									338,625
513.70 - Financial and Administrative - Debt Service	108,287										108,287
514.10 - Legal Counsel - Personnel Services	781,333										781,333
514.30 - Legal Counsel - Operating Expenses	44,599										44,599
515.10 - Comprehensive Planning - Personnel Services	536,526	288,046									824,572
515.30 - Comprehensive Planning - Operating Expenses	94,773	319,554									414,327
515.80 - Comprehensive Planning - Grants and Aids	51,347										51,347
519.10 - Other General Government - Personnel Services	2,144,048						10,316,353				12,460,401
519.30 - Other General Government - Operating Expenses	3,074,486	13,935	1,835	16,114			13,380,082				16,486,452

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.60 - Other General Government - Capital Outlay	17,275	3,097		209,260							229,632
519.70 - Other General Government - Debt Service	481,538	27,191	2,850,850				1,138				3,360,717
521.10 - Law Enforcement - Personnel Services	34,511,346										34,511,346
521.30 - Law Enforcement - Operating Expenses	5,570,502	153,944		4,757							5,729,203
521.60 - Law Enforcement - Capital Outlay	714,148			116,551							830,699
521.80 - Law Enforcement - Grants and Aids		33,550									33,550
522.10 - Fire Control - Personnel Services		17,160,643									17,160,643
522.30 - Fire Control - Operating Expenses		4,630,811									4,630,811
522.60 - Fire Control - Capital Outlay		643,287		383,700							1,026,987
522.70 - Fire Control - Debt Service		51,368									51,368
523.30 - Detention/Corrections - Operating Expenses	662,564			105,609							768,173
523.60 - Detention/Corrections - Capital Outlay				7,655							7,655
524.10 - Protective Inspections - Personnel Services	733,411					1,535,135					2,268,546
524.30 - Protective Inspections - Operating Expenses	275,921					682,902					958,823
525.10 - Emergency and Disaster Relief - Personnel Services	4,867	799,548									804,415
525.30 - Emergency and Disaster Relief - Operating Expenses	133,299	1,012,589									1,145,888
525.60 - Emergency and Disaster Relief - Capital Outlay	387,737	654,379									1,042,116
525.80 - Emergency and Disaster Relief - Grants and Aids	6,109										6,109
526.10 - Ambulance and Rescue Services - Personnel Services		6,905,043									6,905,043
526.30 - Ambulance and Rescue Services - Operating Expenses		2,790,259									2,790,259
526.60 - Ambulance and Rescue Services - Capital Outlay		39,642									39,642
526.70 - Ambulance and Rescue Services - Debt Service		75,719									75,719
526.80 - Ambulance and Rescue Services - Grants and Aids		3,324									3,324
527.30 - Medical Examiners - Operating Expenses	465,047										465,047
529.30 - Other Public Safety - Operating Expenses		11									11
533.10 - Water Utility Services - Personnel Services						2,001,163					2,001,163
533.30 - Water Utility Services - Operating Expenses						4,793,654					4,793,654
534.10 - Garbage/Solid Waste - Personnel Services						1,928,151					1,928,151
534.30 - Garbage/Solid Waste - Operating Expenses						1,419,915					1,419,915
535.10 - Sewer/Wastewater Services - Personnel Services		2,351				2,443,532					2,445,883
535.30 - Sewer/Wastewater Services - Operating Expenses						4,505,394					4,505,394
535.70 - Sewer/Wastewater Services - Debt Service		48,487									48,487
536.10 - Water/Sewer Services - Personnel Services						2,811,788					2,811,788
536.30 - Water/Sewer Services - Operating Expenses						7,426,882					7,426,882
536.70 - Water/Sewer Services - Debt Service						1,783,387					1,783,387
536.80 - Water/Sewer Services - Grants and Aids						33,024					33,024
537.10 - Conservation/Resource Management - Personnel Services	176,011	158,400				132,385					466,796
537.30 - Conservation/Resource Management - Operating Expenses	41,740	132,569				120,253					294,562
537.80 - Conservation/Resource Management - Grants and Aids	14,292					9,000					23,292
538.10 - Flood Control/Stormwater Control - Personnel Services		159,910									159,910
538.30 - Flood Control/Stormwater Control - Operating Expenses		431,321									431,321
538.60 - Flood Control/Stormwater Control - Capital Outlay		152,230									152,230
538.80 - Flood Control/Stormwater Control - Grants and Aids		684									684
539.30 - Other Physical Environment - Operating Expenses		13,460									13,460
541.10 - Road/Street Facilities - Personnel Services		4,738,452									4,738,452
541.30 - Road/Street Facilities - Operating Expenses		6,694,202									6,694,202
541.60 - Road/Street Facilities - Capital Outlay		8,684,954		5,751,460							14,436,414
541.70 - Road/Street Facilities - Debt Service		194,814									194,814

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.80 - Road/Street Facilities - Grants and Aids		269,432									269,432
542.10 - Airports - Personnel Services						369,186					369,186
542.30 - Airports - Operating Expenses	46,312					1,862,772					1,909,084
542.70 - Airports - Debt Service						10,321					10,321
543.10 - Water - Personnel Services		214,531									214,531
543.30 - Water - Operating Expenses	3,238	110,827									114,065
543.60 - Water - Capital Outlay		19,818									19,818
543.70 - Water - Debt Service		12,211									12,211
543.80 - Water - Grants and Aids	2,658										2,658
544.10 - Mass Transit - Personnel Services	115,981										115,981
544.30 - Mass Transit - Operating Expenses	1,388,636										1,388,636
544.60 - Mass Transit - Capital Outlay	688,083										688,083
552.10 - Industry Development - Personnel Services	149,617	228,502									378,119
552.30 - Industry Development - Operating Expenses	92,164	513,032									605,196
552.80 - Industry Development - Grants and Aids		196,360									196,360
553.10 - Veterans Services - Personnel Services	105,078										105,078
553.30 - Veterans Services - Operating Expenses	6,248										6,248
554.10 - Housing and Urban Development - Personnel Services	7,859										7,859
554.30 - Housing and Urban Development - Operating Expenses	208,109	791,178									999,287
562.10 - Health - Personnel Services	547,392	292,227									839,619
562.30 - Health - Operating Expenses	354,025	1,126,355									1,480,380
562.60 - Health - Capital Outlay		1,344									1,344
562.80 - Health - Grants and Aids	3,808,990	660									3,809,650
563.80 - Mental Health - Grants and Aids	600,000										600,000
564.10 - Public Assistance - Personnel Services	247,403										247,403
564.30 - Public Assistance - Operating Expenses	5,144										5,144
564.80 - Public Assistance - Grants and Aids	16,994										16,994
569.30 - Other Human Services - Operating Expenses	43,500										43,500
571.10 - Libraries - Personnel Services	1,705,301										1,705,301
571.30 - Libraries - Operating Expenses	567,757										567,757
571.60 - Libraries - Capital Outlay	238,150										238,150
572.10 - Parks/Recreation - Personnel Services	1,229,682										1,229,682
572.30 - Parks/Recreation - Operating Expenses	1,065,218										1,065,218
572.60 - Parks/Recreation - Capital Outlay		39,826									39,826
573.30 - Cultural Services - Operating Expenses	46,574										46,574
581.90 - Interfund Transfers Out - Other Uses	4,727,066	2,809,889		297,342		680,815	59,224				8,574,336
601.10 - Court Administration - Personnel Services		83,494									83,494
601.30 - Court Administration - Operating Expenses	21,774	35,624									57,398
602.30 - State Attorney Administration - Operating Expenses	10										10
603.30 - Public Defender Administration - Operating Expenses	1,843										1,843
604.10 - Clerk of Court Administration - Personnel Services		730,159									730,159
604.30 - Clerk of Court Administration - Operating Expenses		933,267									933,267
605.30 - Judicial Support - Operating Expenses	11,208										11,208
608.10 - Jury Management - Personnel Services		54,692									54,692
608.30 - Jury Management - Operating Expenses		73,927									73,927
614.10 - Clerk of Court - Personnel Services		402,404									402,404
614.30 - Clerk of Court - Operating Expenses		26,267									26,267
634.10 - Clerk of Court - Personnel Services		358,747									358,747
634.30 - Clerk of Court - Operating Expenses		6,295									6,295

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.10 - Clerk of Court - Personnel Services		294,352									294,352
654.30 - Clerk of Court - Operating Expenses		23,586									23,586
674.10 - Clerk of Court - Personnel Services		161,498									161,498
674.30 - Clerk of Court - Operating Expenses		2,968									2,968
685.30 - Guardian ad Litem - Operating Expenses	729										729
689.10 - Other Circuit Court-Juvenile - Personnel Services		76,818									76,818
689.30 - Other Circuit Court-Juvenile - Operating Expenses		8,545									8,545
694.10 - Clerk of Court - Personnel Services		189,133									189,133
694.30 - Clerk of Court - Operating Expenses		5,330									5,330
711.10 - Courthouse Security - Personnel Services	858,692										858,692
711.30 - Courthouse Security - Operating Expenses	247,099										247,099
712.30 - Courthouse Facilities - Operating Expenses		15,745									15,745
713.10 - Information Systems - Personnel Services		515,375									515,375
713.30 - Information Systems - Operating Expenses		587,743									587,743
713.60 - Information Systems - Capital Outlay		174,127									174,127
713.70 - Information Systems - Debt Service		27,191									27,191
714.30 - Public Law Library - Operating Expenses		7,070									7,070
715.30 - Legal Aid - Operating Expenses		46,759									46,759
724.10 - Clerk of Court - Personnel Services		280,417									280,417
724.30 - Clerk of Court - Operating Expenses		9,616									9,616
744.10 - Clerk of Court - Personnel Services		199,795									199,795
744.30 - Clerk of Court - Operating Expenses		12,502									12,502
764.10 - Clerk of Court - Personnel Services		413,239									413,239
764.30 - Clerk of Court - Operating Expenses		11,544									11,544
Grand Total	82,736,451	70,128,074	2,852,685	6,892,448		34,549,659	23,860,186				221,019,503

Data Element Worksheet Report for FYE: 2015, Hernando

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	$2,269,741	$2,249,764	$346,999
Special District - Hernando County Law Library	Blended in Primary Report	$46,516	$7,070	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	$31,571,184	$26,260,180	$78,530,910