Unit Information

Unit Type: County

Year: 2017

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

Title: Clerk of Court & Comptroller

Chairman/Elected Official

Name: Steve Champion

Title: Chairman

	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: 6/12/2018

Audit Received Date: 4/24/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $114,612,124

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/10/2018

Auditor Name: Purvis Gray & Company CPAs

Address:
2347 SE 17th Street
Ocala, FL 34471

Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	51,336,512	11,578,545									62,915,057
312100 - Local Option Taxes		9,607,972									9,607,972
315000 - Communications Service Tax (Chapter 202)	1,654,590										1,654,590
322000 - Building Permits	414,661	64,428				2,824,388					3,303,477
323700 - Franchise Fee - Solid Waste						28,000					28,000
324110 - Impact Fees - Residential - Public Safety				243,133							243,133
324120 - Impact Fees - Commercial - Public Safety				123,459							123,459
324310 - Impact Fees - Residential - Transportation				897,477							897,477
324320 - Impact Fees - Commercial - Transportation				523,857							523,857
324610 - Impact Fees - Residential - Culture/Recreation				383,551							383,551
324620 - Impact Fees - Commercial - Culture/Recreation				45,509							45,509
324710 - Impact Fees - Residential - Other				342,907							342,907
324720 - Impact Fees - Commercial - Other				173,379							173,379
325100 - Special Assessments - Capital Improvement		708,000									708,000
325200 - Special Assessments - Charges for Public Services		20,771,360				4,799,700					25,571,060
329000 - Other Permits, Fees & Special Assessments	23,250	2,160				6,650					32,060
331200 - Federal Grant - Public Safety	132,476	220,401									352,877
331420 - Federal Grant - Mass Transit	2,346,148	561,044									2,907,192
331490 - Federal Grant - Other Transportation		861,457									861,457
331500 - Federal Grant - Economic Environment	111,459	37,590									149,049
331650 - Federal Grant - Child Support Reimbursement		363,294									363,294
331700 - Federal Grant - Culture/Recreation		247,838									247,838
331820 - Federal Grant - Drug Court Management		15,266									15,266
331900 - Federal Grant - Other		15,250									15,250
334200 - State Grant - Public Safety	132,049	60,000									192,049
334360 - State Grant - Stormwater Management		3,423									3,423
334420 - State Grant - Mass Transit	301,495	35,134									336,629
334500 - State Grant - Economic Environment	18,572	8,144									26,716
334690 - State Grant - Other Human Services		31,540									31,540
334700 - State Grant - Culture/Recreation	633,424	60,000									693,424
335120 - State Revenue Sharing - Proceeds	4,735,465										4,735,465
335130 - State Revenue Sharing - Insurance Agents County Licenses	29,140										29,140
335140 - State Revenue Sharing - Mobile Home Licenses	44,895										44,895
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	56,003										56,003
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	9,305,757										9,305,757
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		72,134									72,134
335490 - State Revenue Sharing - Other Transportation		2,817,530									2,817,530
335500 - State Revenue Sharing - Economic Environment		1,167,013									1,167,013
335700 - State Revenue Sharing - Culture/Recreation		49,655									49,655
335900 - State Revenue Sharing - Other		165,222									165,222
337300 - Local Government Unit Grant - Physical Environment	824	475,000									475,824
337400 - Local Government Unit Grant - Transportation		7,534									7,534
337900 - Local Government Unit Grants - Other	2,700										2,700

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
338000 - Shared Revenue From Other Local Units	1,022,095	895,574									1,917,669
341100 - Service Charge - Recording Fees	815,561	793,221									1,608,782
341200 - Internal Service Fund Fees and Charges						38,004	28,289,341				28,327,345
341300 - Administrative Service Fees	4,118,523	4,000									4,122,523
341520 - Fees remitted to County from Sheriff	105,396										105,396
341800 - County Officer Commission and Fees	1,897,038					75,809					1,972,847
341900 - Other General Government Charges and Fees	809,328	556,078									1,365,406
342100 - Service Charge - Law Enforcement Services	1,590,153										1,590,153
342300 - Service Charge - Housing for Prisoners	162,876										162,876
342500 - Service Charge - Protective Inspection Fees	2,550										2,550
342600 - Service Charge - Ambulance Fees		5,804,899									5,804,899
342900 - Service Charge - Other Public Safety Charges and Fees		2,838,488									2,838,488
343300 - Service Charge - Water Utility						16,928,976					16,928,976
343400 - Service Charge - Garbage/Solid Waste						2,967,404					2,967,404
343500 - Service Charge - Sewer/Wastewater Utility						16,083,207					16,083,207
343600 - Service Charge - Water/Sewer Combination Utility						675,336					675,336
343900 - Service Charge - Other Physical Environment Charges	342,347	21,781				20,619					384,747
344300 - Service Charge - Mass Transit	153,856										153,856
344900 - Service Charge - Other Transportation Charges		795,104									795,104
345900 - Service Charge - Other Economic Environment Charges		37									37
346400 - Service Charge - Animal Control and Shelter Fees	208,346										208,346
347100 - Service Charge - Libraries	52,080	150									52,230
347200 - Service Charge - Parks and Recreation	777,706										777,706
347300 - Service Charge - Cultural Services	3,998										3,998
347400 - Service Charge - Special Events	21,088										21,088
348110 - County Court Criminal - Filing Fees		88,123									88,123
348120 - County Court Criminal - Service Charges		7,899									7,899
348130 - County Court Criminal - Court Costs		72,797									72,797
348220 - Circuit Court Criminal - Service Charges		97,169									97,169
348230 - Circuit Court Criminal - Court Costs	26,640	154,154									180,794
348310 - County Court Civil - Filing Fees		746,426									746,426
348320 - County Court Civil - Service Charges		2,711									2,711
348410 - Circuit Court Civil - Filing Fees		423,433									423,433
348420 - Circuit Court Civil - Service Charges		223,063									223,063
348480 - Circuit Court Civil - Fees and Service Charges		14,813									14,813
348510 - Traffic Court - Filing Fees		69,728									69,728
348520 - Traffic Court - Service Charges		229,590									229,590
348530 - Traffic Court - Court Costs		476,916									476,916
348610 - Juvenile Court - Filing Fees		5,460									5,460
348620 - Juvenile Court - Service Charges		411									411
348710 - Probate Court - Filing Fees		184,525									184,525
348720 - Probate Court - Service Charges		19,928									19,928
348921 - Court Innovations/Local Requirements		49,757									49,757
348922 - Legal Aid		49,757									49,757
348923 - Law Library		49,757									49,757
348924 - Juvenile Alternative Programs		49,757									49,757
348930 - State Court Facility Surcharge ($30)		492,426									492,426
348990 - Other Court Collections Transferred to BOCC		102,582									102,582

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
349000 - Other Charges for Services		72,227									72,227
351100 - Judgments and Fines - As Decided by County Court Criminal	207	103,864									104,071
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		196,986									196,986
351500 - Judgments and Fines - As Decided by Traffic Court		534,637									534,637
351800 - 10% of Fines to Public Records Modernization Trust Fund		186,398									186,398
354000 - Fines - Local Ordinance Violation	105,964	63,283									169,247
359000 - Other Judgments, Fines and Forfeits	586	348,486									349,072
361100 - Interest	388,707	742,042	1,430	104,406		836,336	166,223				2,239,144
361300 - Net Increase (Decrease) in Fair Value of Investments	-184,074	-499,193	-162	-67,349		-487,855	-90,433				-1,329,066
362000 - Rents and Royalties	908,464	270,240				1,697,830					2,876,534
364000 - Disposition of Fixed Assets	64,290	3,896				-11,301	205,581				262,466
365000 - Sale of Surplus Materials and Scrap	615	12,189				297,099					309,903
366000 - Contributions and Donations from Private Sources	59,565	3,017					21,192				83,774
369900 - Other Miscellaneous Revenues	370,304	735,014				660,940	664,167				2,430,425
381000 - Inter-Fund Group Transfers In	567,136	6,809,504	3,606,560	3,080,000		148,271	1,324,862				15,536,333
384000 - Debt Proceeds		2,368,479									2,368,479
389200 - Proprietary - Federal Grants and Donations						52,444					52,444
389300 - Proprietary - State Grants and Donations						8,741					8,741
389400 - Proprietary - Other Grants and Donations						48,681					48,681
389500 - Proprietary - Capital Contributions from Federal Government						206,883					206,883
389600 - Proprietary - Capital Contributions from State Government						1,590,827					1,590,827
389700 - Proprietary - Capital Contributions from Other Public Source						2,671,584					2,671,584
389900 - Proprietary - Other Non-Operating Sources						178,783					178,783
Grand Total	85,907,515	77,278,517	3,607,828	5,850,329		52,347,356	30,580,933				255,572,478

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	486,719										486,719
511.30 - Legislative - Operating Expenses	628,997										628,997
511.80 - Legislative - Grants and Aids	239,726										239,726
512.10 - Executive - Personnel Services	889,584										889,584
512.30 - Executive - Operating Expenses	148,546										148,546
512.60 - Executive - Capital Outlay	2,635										2,635
513.10 - Financial and Administrative - Personnel Services	7,213,217	623,128									7,836,345
513.30 - Financial and Administrative - Operating Expenses	4,450,896	260,891					130,210				4,841,997
513.60 - Financial and Administrative - Capital Outlay	738,360	1,613									739,973
514.10 - Legal Counsel - Personnel Services	898,350										898,350
514.30 - Legal Counsel - Operating Expenses	97,625										97,625
515.10 - Comprehensive Planning - Personnel Services	577,443	335,243									912,686
515.30 - Comprehensive Planning - Operating Expenses	107,504	250,121									357,625

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.60 - Comprehensive Planning - Capital Outlay	100	906									1,006
515.80 - Comprehensive Planning - Grants and Aids	58,582										58,582
519.10 - Other General Government - Personnel Services	2,295,619						1,195,107				3,490,726
519.30 - Other General Government - Operating Expenses	2,291,385	92,201	36				27,562,979				29,946,601
519.60 - Other General Government - Capital Outlay		10,010									10,010
519.70 - Other General Government - Debt Service	490,702		3,605,808				6,942				4,103,452
521.10 - Law Enforcement - Personnel Services	36,528,147										36,528,147
521.30 - Law Enforcement - Operating Expenses	6,174,169	108,105									6,282,274
521.60 - Law Enforcement - Capital Outlay	1,434,003	5,596									1,439,599
521.80 - Law Enforcement - Grants and Aids		42,500									42,500
522.10 - Fire Control - Personnel Services		16,299,219									16,299,219
522.30 - Fire Control - Operating Expenses		4,152,977									4,152,977
522.60 - Fire Control - Capital Outlay		74,646									74,646
522.70 - Fire Control - Debt Service		291,223									291,223
523.30 - Detention/Corrections - Operating Expenses	619,254										619,254
524.10 - Protective Inspections - Personnel Services	876,284					1,950,825					2,827,109
524.30 - Protective Inspections - Operating Expenses	201,054					854,559					1,055,613
524.60 - Protective Inspections - Capital Outlay	10,367										10,367
525.10 - Emergency and Disaster Relief - Personnel Services	178,625	828,383									1,007,008
525.30 - Emergency and Disaster Relief - Operating Expenses	715,615	825,154				204,468					1,745,237
525.60 - Emergency and Disaster Relief - Capital Outlay	53,672	62,525		28,880							145,077
526.10 - Ambulance and Rescue Services - Personnel Services		10,341,718									10,341,718
526.30 - Ambulance and Rescue Services - Operating Expenses		2,990,432									2,990,432
526.60 - Ambulance and Rescue Services - Capital Outlay		111,789									111,789
526.70 - Ambulance and Rescue Services - Debt Service		116,870									116,870
526.80 - Ambulance and Rescue Services - Grants and Aids		3,609									3,609
527.30 - Medical Examiners - Operating Expenses	444,123										444,123
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						2,411,887					2,411,887
533.30 - Water Utility Services - Operating Expenses						4,784,333					4,784,333
534.10 - Garbage/Solid Waste - Personnel Services						2,141,910					2,141,910
534.30 - Garbage/Solid Waste - Operating Expenses						5,269,099					5,269,099
535.10 - Sewer/Wastewater Services - Personnel Services		1,615				2,928,663					2,930,278
535.30 - Sewer/Wastewater Services - Operating Expenses						4,575,861					4,575,861
536.10 - Water/Sewer Services - Personnel Services						3,299,335					3,299,335
536.30 - Water/Sewer Services - Operating Expenses						9,072,976					9,072,976
536.70 - Water/Sewer Services - Debt Service						3,708,126					3,708,126
536.80 - Water/Sewer Services - Grants and Aids						33,596					33,596
537.10 - Conservation/Resource Management - Personnel Services	223,445	122,980				157,656					504,081
537.30 - Conservation/Resource Management - Operating Expenses	58,319	192,645		35,031		111,170					397,165
537.80 - Conservation/Resource Management - Grants and Aids	14,292					8,000					22,292
538.10 - Flood Control/Stormwater Control - Personnel Services		176,961									176,961
538.30 - Flood Control/Stormwater Control - Operating Expenses		307,317									307,317
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,120,146									1,120,146
538.80 - Flood Control/Stormwater Control - Grants and Aids		613									613
539.30 - Other Physical Environment - Operating Expenses		10,401									10,401
541.10 - Road/Street Facilities - Personnel Services		5,471,722									5,471,722
541.30 - Road/Street Facilities - Operating Expenses		7,485,064									7,485,064

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		5,851,379		1,145,544							6,996,923
541.70 - Road/Street Facilities - Debt Service		532,045									532,045
541.80 - Road/Street Facilities - Grants and Aids		3,819									3,819
542.10 - Airports - Personnel Services						432,565					432,565
542.30 - Airports - Operating Expenses	70,090					1,731,275					1,801,365
542.70 - Airports - Debt Service						68,998					68,998
543.10 - Water - Personnel Services	158,445	235,767									394,212
543.30 - Water - Operating Expenses	36,841	126,301									163,142
543.60 - Water - Capital Outlay		129,763									129,763
543.70 - Water - Debt Service		11,959									11,959
544.10 - Mass Transit - Personnel Services	153,571										153,571
544.30 - Mass Transit - Operating Expenses	1,978,684										1,978,684
544.60 - Mass Transit - Capital Outlay	816,820										816,820
552.10 - Industry Development - Personnel Services	168,739	310,414									479,153
552.30 - Industry Development - Operating Expenses	82,220	656,897									739,117
552.80 - Industry Development - Grants and Aids		547,326									547,326
553.10 - Veterans Services - Personnel Services	145,914										145,914
553.30 - Veterans Services - Operating Expenses	6,493										6,493
554.30 - Housing and Urban Development - Operating Expenses	107,265	1,389,947									1,497,212
562.10 - Health - Personnel Services	584,695	355,796									940,491
562.30 - Health - Operating Expenses	355,886	1,079,274									1,435,160
562.60 - Health - Capital Outlay		40,458									40,458
562.80 - Health - Grants and Aids	2,426,056	594									2,426,650
563.80 - Mental Health - Grants and Aids	600,000										600,000
564.10 - Public Assistance - Personnel Services	251,950										251,950
564.30 - Public Assistance - Operating Expenses	3,898										3,898
564.80 - Public Assistance - Grants and Aids	24,700										24,700
569.30 - Other Human Services - Operating Expenses	27,000										27,000
571.10 - Libraries - Personnel Services	1,802,280										1,802,280
571.30 - Libraries - Operating Expenses	419,667	22,837									442,504
571.60 - Libraries - Capital Outlay	240,432										240,432
572.10 - Parks/Recreation - Personnel Services	1,431,313										1,431,313
572.30 - Parks/Recreation - Operating Expenses	1,023,302	87,796		7,095							1,118,193
572.60 - Parks/Recreation - Capital Outlay	10,292	276,203		5,259							291,754
573.10 - Cultural Services - Personnel Services	31,586										31,586
573.30 - Cultural Services - Operating Expenses	26,171										26,171
581.90 - Interfund Transfers Out - Other Uses	5,199,978	9,375,660		485,837		365,129	109,729				15,536,333
601.10 - Court Administration - Personnel Services		148,277									148,277
601.30 - Court Administration - Operating Expenses		36,646									36,646
602.30 - State Attorney Administration - Operating Expenses	8,078										8,078
603.30 - Public Defender Administration - Operating Expenses	1,750										1,750
604.10 - Clerk of Court Administration - Personnel Services		701,280									701,280
604.30 - Clerk of Court Administration - Operating Expenses		1,072,825									1,072,825
605.30 - Judicial Support - Operating Expenses	15,189										15,189
608.10 - Jury Management - Personnel Services		83,607									83,607
608.30 - Jury Management - Operating Expenses		58,193									58,193
614.10 - Clerk of Court - Personnel Services		431,898									431,898
614.30 - Clerk of Court - Operating Expenses		15,069									15,069
634.10 - Clerk of Court - Personnel Services		286,736									286,736

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.30 - Clerk of Court - Operating Expenses		10,018									10,018
654.10 - Clerk of Court - Personnel Services		308,895									308,895
654.30 - Clerk of Court - Operating Expenses		80,053									80,053
674.10 - Clerk of Court - Personnel Services		123,981									123,981
674.30 - Clerk of Court - Operating Expenses		2,661									2,661
685.30 - Guardian ad Litem - Operating Expenses	686										686
689.10 - Other Circuit Court-Juvenile - Personnel Services		85,261									85,261
689.30 - Other Circuit Court-Juvenile - Operating Expenses		6,268									6,268
694.10 - Clerk of Court - Personnel Services		144,943									144,943
694.30 - Clerk of Court - Operating Expenses		2,696									2,696
711.10 - Courthouse Security - Personnel Services	979,937										979,937
711.30 - Courthouse Security - Operating Expenses	242,602										242,602
712.30 - Courthouse Facilities - Operating Expenses		6,049									6,049
713.10 - Information Systems - Personnel Services		262,530									262,530
713.30 - Information Systems - Operating Expenses		756,294									756,294
713.60 - Information Systems - Capital Outlay		96,629									96,629
714.30 - Public Law Library - Operating Expenses		5,503									5,503
715.30 - Legal Aid - Operating Expenses		50,981									50,981
724.10 - Clerk of Court - Personnel Services		315,665									315,665
724.30 - Clerk of Court - Operating Expenses		7,062									7,062
744.10 - Clerk of Court - Personnel Services		199,896									199,896
744.30 - Clerk of Court - Operating Expenses		6,696									6,696
762.30 - State Attorney - Operating Expenses		1,997									1,997
764.10 - Clerk of Court - Personnel Services		480,321									480,321
764.30 - Clerk of Court - Operating Expenses		11,113									11,113
Grand Total	88,579,889	79,552,615	3,605,844	1,707,646		44,110,431	29,004,967				246,561,392

Data Element Worksheet Report for FYE: 2017, Hernando

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Law Library	Blended in Primary Report	$49,907	$5,503	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	$38,135,979	$31,309,857	$89,754,534
Special District - Kass Circle Community Redevelopment Agency	Blended in Primary Report		$370	