

### Unit Information

Unit Type: County

Year: 2018

Unit Name: Hernando

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Doug Chorvat 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

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/11/2019

Audit Received Date: 6/11/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$108,696,147

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/9/2019

Auditor Name: Purvis Gray & Company CPAs

Address:

2347 SE 17th Street  
Ocala, FL 34471

### Certification

#### Chief Financial Officer

Name: Doug Chorvat, Jr

Title: Clerk of Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Jeff Holcomb

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	53,518,084	16,129,141									69,647,225
312100 - Local Option Taxes		9,999,382									9,999,382
315000 - Communications Service Tax (Chapter 202)	1,658,612										1,658,612
322000 - Building Permits	438,848	66,188				3,468,038					3,973,074
323700 - Franchise Fee - Solid Waste						26,000					26,000
324110 - Impact Fees - Residential - Public Safety				324,399							324,399
324120 - Impact Fees - Commercial - Public Safety				82,923							82,923
324310 - Impact Fees - Residential - Transportation				1,237,451							1,237,451
324320 - Impact Fees - Commercial - Transportation				383,362							383,362
324610 - Impact Fees - Residential - Culture/Recreation				510,912							510,912
324620 - Impact Fees - Commercial - Culture/Recreation				42,368							42,368
324710 - Impact Fees - Residential - Other				457,342							457,342
324720 - Impact Fees - Commercial - Other				90,093							90,093
325100 - Special Assessments - Capital Improvement		1,096,360									1,096,360
325200 - Special Assessments - Charges for Public Services		21,959,398				4,841,100					26,800,498
329000 - Other Permits, Fees & Special Assessments	23,334	386				4,200					27,920
331200 - Federal Grant - Public Safety	126,129	224,438									350,567
331390 - Federal Grant - Other Physical Environment				1,700							1,700
331420 - Federal Grant - Mass Transit	1,735,622	741,671									2,477,293
331490 - Federal Grant - Other Transportation		1,085,907									1,085,907
331500 - Federal Grant - Economic Environment	187,282	58,207									245,489
331650 - Federal Grant - Child Support Reimbursement		312,143									312,143
331700 - Federal Grant - Culture/Recreation		1,714,227									1,714,227
334200 - State Grant - Public Safety	143,869										143,869
334360 - State Grant - Stormwater Management		4,629									4,629
334420 - State Grant - Mass Transit	341,148	29,992									371,140
334500 - State Grant - Economic Environment	22,446	6,374									28,820
334690 - State Grant - Other Human Services		106,273									106,273
334700 - State Grant - Culture/Recreation	658,105										658,105
335120 - State Revenue Sharing - Proceeds	4,970,666										4,970,666
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,270										32,270
335140 - State Revenue Sharing - Mobile Home Licenses	48,035										48,035
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	46,854										46,854
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	9,823,446										9,823,446
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		73,316									73,316
335490 - State Revenue Sharing - Other Transportation		2,745,987									2,745,987
335500 - State Revenue Sharing - Economic Environment		796,425									796,425
335700 - State Revenue Sharing - Culture/Recreation		52,125									52,125
335900 - State Revenue Sharing - Other		149,842									149,842
337300 - Local Government Unit Grant - Physical Environment		175,000									175,000
337400 - Local Government Unit Grant - Transportation		6,049									6,049
337900 - Local Government Unit Grants - Other	113,878										113,878
338000 - Shared Revenue From Other Local Units	1,231,514	929,138									2,160,652

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	872,077	843,976									1,716,053
341200 - Internal Service Fund Fees and Charges						27,688	29,438,570				29,466,258
341300 - Administrative Service Fees	4,710,764	20,380									4,731,144
341520 - Fees remitted to County from Sheriff	108,146										108,146
341800 - County Officer Commission and Fees	1,965,503					88,487					2,053,990
341900 - Other General Government Charges and Fees	816,771	365,907									1,182,678
342100 - Service Charge - Law Enforcement Services	2,551,275										2,551,275
342300 - Service Charge - Housing for Prisoners	122,038										122,038
342500 - Service Charge - Protective Inspection Fees	412										412
342600 - Service Charge - Ambulance Fees		7,900,075									7,900,075
342900 - Service Charge - Other Public Safety Charges and Fees		2,845,992									2,845,992
343300 - Service Charge - Water Utility						16,362,754					16,362,754
343400 - Service Charge - Garbage/Solid Waste						3,132,720					3,132,720
343500 - Service Charge - Sewer/Wastewater Utility						17,018,321					17,018,321
343600 - Service Charge - Water/Sewer Combination Utility						693,448					693,448
343900 - Service Charge - Other Physical Environment Charges	313,140	4,065				42,075					359,280
344300 - Service Charge - Mass Transit	152,676										152,676
344900 - Service Charge - Other Transportation Charges		1,002,036									1,002,036
345900 - Service Charge - Other Economic Environment Charges		5									5
346400 - Service Charge - Animal Control and Shelter Fees	204,134										204,134
347100 - Service Charge - Libraries	47,766	45									47,811
347200 - Service Charge - Parks and Recreation	775,681										775,681
347300 - Service Charge - Cultural Services	9,058										9,058
347400 - Service Charge - Special Events	22,037										22,037
348110 - County Court Criminal - Filing Fees		132,083									132,083
348120 - County Court Criminal - Service Charges		8,262									8,262
348130 - County Court Criminal - Court Costs		77,075									77,075
348140 - County Court Criminal - Non-Local Fines and Forfeitures		60,529									60,529
348220 - Circuit Court Criminal - Service Charges		71,047									71,047
348230 - Circuit Court Criminal - Court Costs	28,563	181,015									209,578
348310 - County Court Civil - Filing Fees		855,749									855,749
348320 - County Court Civil - Service Charges		3,802									3,802
348410 - Circuit Court Civil - Filing Fees		461,540									461,540
348420 - Circuit Court Civil - Service Charges		177,964									177,964
348480 - Circuit Court Civil - Fees and Service Charges		15,748									15,748
348510 - Traffic Court - Filing Fees		62,287									62,287
348520 - Traffic Court - Service Charges		194,665									194,665
348530 - Traffic Court - Court Costs		403,663									403,663
348610 - Juvenile Court - Filing Fees		5,070									5,070
348620 - Juvenile Court - Service Charges		339									339
348710 - Probate Court - Filing Fees		212,335									212,335
348720 - Probate Court - Service Charges		20,062									20,062
348921 - Court Innovations/Local Requirements		54,012									54,012
348922 - Legal Aid		54,012									54,012
348923 - Law Library		54,012									54,012
348924 - Juvenile Alternative Programs		54,012									54,012
348930 - State Court Facility Surcharge (\$30)		409,592									409,592
348990 - Other Court Collections Transferred to BOCC		113,077									113,077

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
349000 - Other Charges for Services	2,061	82,827									84,888
351100 - Judgments and Fines - As Decided by County Court Criminal	384	157,437									157,821
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		265,109									265,109
351500 - Judgments and Fines - As Decided by Traffic Court		545,256									545,256
351800 - 10% of Fines to Public Records Modernization Trust Fund		160,785									160,785
354000 - Fines - Local Ordinance Violation	106,450	40,284									146,734
359000 - Other Judgments, Fines and Forfeits	3,333	452,649				135,300					591,282
361100 - Interest	443,068	900,682	900	151,289		1,144,740	234,929				2,875,608
361300 - Net Increase (Decrease) in Fair Value of Investments	-215,213	-705,155	-245	-120,655		-899,642	-157,525				-2,098,435
362000 - Rents and Royalties	930,832	319,118				1,907,860					3,157,810
364000 - Disposition of Fixed Assets	55,713	23				314,950	284,026				654,712
365000 - Sale of Surplus Materials and Scrap	1,460	8,935				281,443	960				292,798
366000 - Contributions and Donations from Private Sources	43,342	31,653					288,192				363,187
369900 - Other Miscellaneous Revenues	424,718	874,435				640,722	168,479				2,108,354
381000 - Inter-Fund Group Transfers In	3,365,406	7,624,261	3,650,447			68,624	992,598				15,701,336
384000 - Debt Proceeds	142,399	1,047,025									1,189,424
388100 - Sale of General Capital Asset		53,419									53,419
389200 - Proprietary - Federal Grants and Donations						23,276					23,276
389300 - Proprietary - State Grants and Donations						2,053					2,053
389400 - Proprietary - Other Grants and Donations						107,209					107,209
389500 - Proprietary - Capital Contributions from Federal Government						1,294,811					1,294,811
389600 - Proprietary - Capital Contributions from State Government						1,698,189					1,698,189
389700 - Proprietary - Capital Contributions from Other Public Source						3,610,916					3,610,916
389900 - Proprietary - Other Non-Operating Sources						177,656					177,656
Grand Total	93,360,886	86,985,774	3,651,102	3,161,184		56,212,938	31,250,229				274,622,113

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	562,241										562,241
511.30 - Legislative - Operating Expenses	473,536										473,536
511.80 - Legislative - Grants and Aids	366,164										366,164
512.10 - Executive - Personnel Services	1,139,326										1,139,326
512.30 - Executive - Operating Expenses	122,042										122,042
512.60 - Executive - Capital Outlay	2,635										2,635
513.10 - Financial and Administrative - Personnel Services	7,775,538	673,753									8,449,291
513.30 - Financial and Administrative - Operating Expenses	4,977,642	214,237					179,268				5,371,147
513.60 - Financial and Administrative - Capital Outlay	272,628	2,583									275,211
514.10 - Legal Counsel - Personnel Services	895,174										895,174
514.30 - Legal Counsel - Operating Expenses	46,245										46,245
515.10 - Comprehensive Planning - Personnel Services	606,361	402,967									1,009,328



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	86,893	365,755									452,648
515.80 - Comprehensive Planning - Grants and Aids	59,441										59,441
519.10 - Other General Government - Personnel Services	2,326,713						1,203,045				3,529,758
519.30 - Other General Government - Operating Expenses	2,822,056	77,784	54				31,751,812				34,651,706
519.60 - Other General Government - Capital Outlay	10,500	17,091									27,591
519.70 - Other General Government - Debt Service	490,933		3,658,469				99,208				4,248,610
521.10 - Law Enforcement - Personnel Services	38,282,264										38,282,264
521.30 - Law Enforcement - Operating Expenses	6,991,141	128,523		4,513							7,124,177
521.60 - Law Enforcement - Capital Outlay	1,829,545			544,212							2,373,757
521.80 - Law Enforcement - Grants and Aids		18,425									18,425
522.10 - Fire Control - Personnel Services		17,133,545									17,133,545
522.30 - Fire Control - Operating Expenses		4,348,757									4,348,757
522.60 - Fire Control - Capital Outlay		52,631									52,631
522.70 - Fire Control - Debt Service		313,944									313,944
522.90 - Fire Control - Other Uses											0
523.30 - Detention/Corrections - Operating Expenses	763,004	19,473									782,477
524.10 - Protective Inspections - Personnel Services	911,224					2,203,113					3,114,337
524.30 - Protective Inspections - Operating Expenses	386,438					1,054,778					1,441,216
525.10 - Emergency and Disaster Relief - Personnel Services	379,211	1,830,388									2,209,599
525.30 - Emergency and Disaster Relief - Operating Expenses	520,525	1,109,510				1,788,120					3,418,155
525.60 - Emergency and Disaster Relief - Capital Outlay	211,109	340,103									551,212
526.10 - Ambulance and Rescue Services - Personnel Services		9,883,579									9,883,579
526.30 - Ambulance and Rescue Services - Operating Expenses		3,333,177									3,333,177
526.60 - Ambulance and Rescue Services - Capital Outlay		22,565									22,565
526.70 - Ambulance and Rescue Services - Debt Service		116,962									116,962
526.80 - Ambulance and Rescue Services - Grants and Aids		3,208									3,208
526.90 - Ambulance and Rescue Services - Other Uses											0
527.30 - Medical Examiners - Operating Expenses	459,559										459,559
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						2,514,824					2,514,824
533.30 - Water Utility Services - Operating Expenses						5,059,371					5,059,371
534.10 - Garbage/Solid Waste - Personnel Services						2,246,880					2,246,880
534.30 - Garbage/Solid Waste - Operating Expenses						5,813,600					5,813,600
535.10 - Sewer/Wastewater Services - Personnel Services		2,729				2,912,975					2,915,704
535.30 - Sewer/Wastewater Services - Operating Expenses						4,715,239					4,715,239
536.10 - Water/Sewer Services - Personnel Services						3,482,351					3,482,351
536.30 - Water/Sewer Services - Operating Expenses						9,912,218					9,912,218
536.70 - Water/Sewer Services - Debt Service						2,573,854					2,573,854
536.80 - Water/Sewer Services - Grants and Aids						34,106					34,106
537.10 - Conservation/Resource Management - Personnel Services	654	102,375		1,700		165,051					269,780
537.30 - Conservation/Resource Management - Operating Expenses	313,905	329,843				113,218					756,966
537.60 - Conservation/Resource Management - Capital Outlay	3,024										3,024
537.80 - Conservation/Resource Management - Grants and Aids	14,293					8,000					22,293
538.10 - Flood Control/Stormwater Control - Personnel Services		188,150									188,150
538.30 - Flood Control/Stormwater Control - Operating Expenses		221,376									221,376
538.60 - Flood Control/Stormwater Control - Capital Outlay		693,981									693,981
538.80 - Flood Control/Stormwater Control - Grants and Aids		545									545
538.90 - Flood Control/Stormwater Control - Other Uses											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses		14,476									14,476
541.10 - Road/Street Facilities - Personnel Services		5,426,792									5,426,792
541.30 - Road/Street Facilities - Operating Expenses		7,320,454									7,320,454
541.60 - Road/Street Facilities - Capital Outlay		7,625,816		348,292							7,974,108
541.70 - Road/Street Facilities - Debt Service		579,055									579,055
541.80 - Road/Street Facilities - Grants and Aids		4,845									4,845
541.90 - Road/Street Facilities - Other Uses											0
542.10 - Airports - Personnel Services						408,893					408,893
542.30 - Airports - Operating Expenses	70,090					1,774,736					1,844,826
542.70 - Airports - Debt Service						59,631					59,631
543.10 - Water - Personnel Services	159,504	197,544									357,048
543.30 - Water - Operating Expenses	119,138	136,540									255,678
543.60 - Water - Capital Outlay		24,859									24,859
543.70 - Water - Debt Service		12,199									12,199
543.80 - Water - Grants and Aids	89,196										89,196
544.10 - Mass Transit - Personnel Services	177,323										177,323
544.30 - Mass Transit - Operating Expenses	1,899,032										1,899,032
544.60 - Mass Transit - Capital Outlay	624,382										624,382
552.10 - Industry Development - Personnel Services	177,295	301,832									479,127
552.30 - Industry Development - Operating Expenses	84,043	670,640									754,683
552.80 - Industry Development - Grants and Aids		221,791									221,791
552.90 - Industry Development - Other Uses											0
553.10 - Veterans Services - Personnel Services	147,526										147,526
553.30 - Veterans Services - Operating Expenses	10,867										10,867
554.30 - Housing and Urban Development - Operating Expenses	49,567	1,107,341									1,156,908
562.10 - Health - Personnel Services	663,126	402,425									1,065,551
562.30 - Health - Operating Expenses	299,347	1,082,043									1,381,390
562.60 - Health - Capital Outlay	14,445	71,313									85,758
562.80 - Health - Grants and Aids	2,771,139	527									2,771,666
562.90 - Health - Other Uses											0
563.80 - Mental Health - Grants and Aids	525,000										525,000
564.10 - Public Assistance - Personnel Services	261,774										261,774
564.30 - Public Assistance - Operating Expenses	26,645										26,645
564.80 - Public Assistance - Grants and Aids	26,888										26,888
569.30 - Other Human Services - Operating Expenses	35,100										35,100
571.10 - Libraries - Personnel Services	1,977,423										1,977,423
571.30 - Libraries - Operating Expenses	428,842	39,121									467,963
571.60 - Libraries - Capital Outlay	228,802										228,802
571.90 - Libraries - Other Uses											0
572.10 - Parks/Recreation - Personnel Services	1,392,173										1,392,173
572.30 - Parks/Recreation - Operating Expenses	1,356,612	50,512									1,407,124
572.60 - Parks/Recreation - Capital Outlay	161,669	1,692,074									1,853,743
572.80 - Parks/Recreation - Grants and Aids	100										100
573.10 - Cultural Services - Personnel Services	27,408										27,408
573.30 - Cultural Services - Operating Expenses	18,695										18,695
581.90 - Interfund Transfers Out - Other Uses	5,412,852	9,570,130	7,225	343,133		222,261	145,735				15,701,336
601.10 - Court Administration - Personnel Services		170,531									170,531
601.30 - Court Administration - Operating Expenses		26,800									26,800
601.90 - Court Administration - Other Uses											0





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
602.30 - State Attorney Administration - Operating Expenses	8,909										8,909
603.30 - Public Defender Administration - Operating Expenses	2,159										2,159
604.10 - Clerk of Court Administration - Personnel Services		678,617									678,617
604.30 - Clerk of Court Administration - Operating Expenses	5,407	1,373,217									1,378,624
605.30 - Judicial Support - Operating Expenses	14,956										14,956
608.10 - Jury Management - Personnel Services		87,756									87,756
608.30 - Jury Management - Operating Expenses		71,204									71,204
614.10 - Clerk of Court - Personnel Services		463,056									463,056
614.30 - Clerk of Court - Operating Expenses		18,436									18,436
634.10 - Clerk of Court - Personnel Services		274,290									274,290
634.30 - Clerk of Court - Operating Expenses		6,349									6,349
654.10 - Clerk of Court - Personnel Services		319,197									319,197
654.30 - Clerk of Court - Operating Expenses		12,629									12,629
674.10 - Clerk of Court - Personnel Services		120,771									120,771
674.30 - Clerk of Court - Operating Expenses		2,746									2,746
685.30 - Guardian ad Litem - Operating Expenses	3,315										3,315
689.10 - Other Circuit Court-Juvenile - Personnel Services		44,443									44,443
689.30 - Other Circuit Court-Juvenile - Operating Expenses		6,680									6,680
694.10 - Clerk of Court - Personnel Services		147,761									147,761
694.30 - Clerk of Court - Operating Expenses		2,954									2,954
711.10 - Courthouse Security - Personnel Services	985,254										985,254
711.30 - Courthouse Security - Operating Expenses	251,855										251,855
712.30 - Courthouse Facilities - Operating Expenses		29,268									29,268
713.10 - Information Systems - Personnel Services		256,766									256,766
713.30 - Information Systems - Operating Expenses		746,545									746,545
713.60 - Information Systems - Capital Outlay		81,988									81,988
714.30 - Public Law Library - Operating Expenses		7,217									7,217
715.30 - Legal Aid - Operating Expenses		55,195									55,195
724.10 - Clerk of Court - Personnel Services		315,506									315,506
724.30 - Clerk of Court - Operating Expenses		5,676									5,676
726.30 - Clinical Evaluations - Operating Expenses		19,365									19,365
744.10 - Clerk of Court - Personnel Services		212,681									212,681
744.30 - Clerk of Court - Operating Expenses		7,546									7,546
764.10 - Clerk of Court - Personnel Services		462,021									462,021
764.30 - Clerk of Court - Operating Expenses		10,026									10,026
Grand Total	94,609,822	84,537,539	3,665,748	1,241,850		47,063,219	33,379,068				264,497,246

## Data Element Worksheet Report for FYE: 2018, Hernando

## Affiliates Report for FYE 2018



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Law Library	Blended in Primary Report	\$54,059	\$7,218	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	\$40,249,833	\$31,681,135	\$84,570,251
Special District - Kass Circle Community Redevelopment Agency	Blended in Primary Report	\$420	\$420	