Unit Information

Unit Type: County

Year: 2019

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

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/4/2020

Audit Received Date: 4/21/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $100,266,201

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/17/2020

Auditor Name: Purvis Gray & Company CPAs

Address:
2347 SE 17th Street
Ocala, FL 34471

Certification

Chief Financial Officer

Name: Doug Chorvat

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: John Mitten

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?	☐	☐

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	56,908,480	15,225,865									72,134,345
312100 - Local Option Taxes		10,031,599									10,031,599
315000 - Communications Service Tax (Chapter 202)	1,494,033										1,494,033
322000 - Building Permits	464,672	135,857				3,581,049					4,181,578
323700 - Franchise Fee - Solid Waste						24,000					24,000
324110 - Impact Fees - Residential - Public Safety				313,241							313,241
324120 - Impact Fees - Commercial - Public Safety				130,839							130,839
324310 - Impact Fees - Residential - Transportation				1,196,050							1,196,050
324320 - Impact Fees - Commercial - Transportation				404,449							404,449
324610 - Impact Fees - Residential - Culture/Recreation				497,616							497,616
324620 - Impact Fees - Commercial - Culture/Recreation				9,588							9,588
324710 - Impact Fees - Residential - Other				440,414							440,414
324720 - Impact Fees - Commercial - Other				183,852							183,852
325100 - Special Assessments - Capital Improvement		1,064,705									1,064,705
325200 - Special Assessments - Charges for Public Services		35,393,435				4,901,937					40,295,372
329000 - Other Permits, Fees & Special Assessments	24,362					8,550					32,912
331200 - Federal Grant - Public Safety	96,119	427,793									523,912
331390 - Federal Grant - Other Physical Environment				723							723
331420 - Federal Grant - Mass Transit	2,255,177	717,337									2,972,514
331490 - Federal Grant - Other Transportation		1,130,315									1,130,315
331500 - Federal Grant - Economic Environment	568,040	405,950									973,990
331650 - Federal Grant - Child Support Reimbursement		216,316									216,316
331700 - Federal Grant - Culture/Recreation	2,875										2,875
331820 - Federal Grant - Drug Court Management		43,864									43,864
334100 - State Grant - General Government	28,052										28,052
334200 - State Grant - Public Safety	110,228	54,622									164,850
334420 - State Grant - Mass Transit	360,959	21,295									382,254
334500 - State Grant - Economic Environment	4,716	6,301									11,017
334690 - State Grant - Other Human Services		41,645									41,645
334700 - State Grant - Culture/Recreation	659,208										659,208
335120 - State Revenue Sharing - Proceeds	5,223,897										5,223,897
335130 - State Revenue Sharing - Insurance Agents County Licenses	42,112										42,112
335140 - State Revenue Sharing - Mobile Home Licenses	48,510										48,510
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	49,567										49,567
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	10,113,258										10,113,258
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		72,427									72,427
335490 - State Revenue Sharing - Other Transportation		2,872,689									2,872,689
335500 - State Revenue Sharing - Economic Environment		360,447									360,447
335700 - State Revenue Sharing - Culture/Recreation		52,966									52,966
335900 - State Revenue Sharing - Other		151,746									151,746
337300 - Local Government Unit Grant - Physical Environment	15,000										15,000
337400 - Local Government Unit Grant - Transportation		5,829									5,829
337900 - Local Government Unit Grants - Other	132,696										132,696

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	1,413,764	1,213,630									2,627,394
341100 - Service Charge - Recording Fees	958,447	936,803									1,895,250
341200 - Internal Service Fund Fees and Charges						24,525	30,808,502				30,833,027
341300 - Administrative Service Fees	4,846,785	20,880									4,867,665
341520 - Fees remitted to County from Sheriff	99,053										99,053
341800 - County Officer Commission and Fees	2,017,918					90,382					2,108,300
341900 - Other General Government Charges and Fees	796,378	388,456									1,184,834
342100 - Service Charge - Law Enforcement Services	3,031,104										3,031,104
342300 - Service Charge - Housing for Prisoners	202,987										202,987
342500 - Service Charge - Protective Inspection Fees	2,474										2,474
342600 - Service Charge - Ambulance Fees		7,621,788									7,621,788
342900 - Service Charge - Other Public Safety Charges and Fees		5,187,370									5,187,370
343300 - Service Charge - Water Utility						17,512,753					17,512,753
343400 - Service Charge - Garbage/Solid Waste						3,367,457					3,367,457
343500 - Service Charge - Sewer/Wastewater Utility						18,094,909					18,094,909
343600 - Service Charge - Water/Sewer Combination Utility						491,891					491,891
343900 - Service Charge - Other Physical Environment Charges	190,100	75,115				65,268					330,483
344300 - Service Charge - Mass Transit	147,853										147,853
344900 - Service Charge - Other Transportation Charges		853,541									853,541
346400 - Service Charge - Animal Control and Shelter Fees	224,203										224,203
347100 - Service Charge - Libraries	49,070	114									49,184
347200 - Service Charge - Parks and Recreation	708,640										708,640
347400 - Service Charge - Special Events	26,361										26,361
348110 - County Court Criminal - Filing Fees		89,704									89,704
348120 - County Court Criminal - Service Charges		6,786									6,786
348130 - County Court Criminal - Court Costs		67,731									67,731
348220 - Circuit Court Criminal - Service Charges		130,599									130,599
348230 - Circuit Court Criminal - Court Costs	29,197	182,008									211,205
348310 - County Court Civil - Filing Fees		1,010,599									1,010,599
348320 - County Court Civil - Service Charges		2,638									2,638
348410 - Circuit Court Civil - Filing Fees		466,791									466,791
348420 - Circuit Court Civil - Service Charges		219,210									219,210
348480 - Circuit Court Civil - Fees and Service Charges		19,796									19,796
348510 - Traffic Court - Filing Fees		67,225									67,225
348520 - Traffic Court - Service Charges		171,305									171,305
348530 - Traffic Court - Court Costs		365,157									365,157
348610 - Juvenile Court - Filing Fees		7,020									7,020
348620 - Juvenile Court - Service Charges		311									311
348710 - Probate Court - Filing Fees		209,988									209,988
348720 - Probate Court - Service Charges		21,398									21,398
348921 - Court Innovations/Local Requirements		53,093									53,093
348922 - Legal Aid		53,093									53,093
348923 - Law Library		53,093									53,093
348924 - Juvenile Alternative Programs		53,093									53,093
348930 - State Court Facility Surcharge ($30)		372,818									372,818
348990 - Other Court Collections Transferred to BOCC		120,126									120,126
349000 - Other Charges for Services		75,792									75,792
351100 - Judgments and Fines - As Decided by County Court Criminal	565	120,990									121,555

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		341,093									341,093
351500 - Judgments and Fines - As Decided by Traffic Court		477,359									477,359
351800 - 10% of Fines to Public Records Modernization Trust Fund		178,087									178,087
354000 - Fines - Local Ordinance Violation	135,333	36,235									171,568
359000 - Other Judgments, Fines and Forfeits	1,511	351,336									352,847
361100 - Interest	667,679	1,475,352	884	249,349		1,827,959	339,910				4,561,133
361300 - Net Increase (Decrease) in Fair Value of Investments	453,067	1,478,323	195	255,299		1,685,720	270,042				4,142,646
362000 - Rents and Royalties	1,116,437	355,738				1,987,839					3,460,014
364000 - Disposition of Fixed Assets	23,118	2,163									25,281
365000 - Sale of Surplus Materials and Scrap	1,294	2,212				150,258	988				154,752
366000 - Contributions and Donations from Private Sources	43,209	32,966					404,355				480,530
369900 - Other Miscellaneous Revenues	453,536	943,875				661,700	456,223				2,515,334
381000 - Inter-Fund Group Transfers In	2,390,979	9,880,305	3,689,357			141,584	1,312,773				17,414,998
384000 - Debt Proceeds		1,055,620									1,055,620
389200 - Proprietary - Federal Grants and Donations						1,213,882					1,213,882
389300 - Proprietary - State Grants and Donations						263,717					263,717
389400 - Proprietary - Other Grants and Donations						42,932					42,932
389500 - Proprietary - Capital Contributions from Federal Government						480,038					480,038
389600 - Proprietary - Capital Contributions from State Government						3,265,347					3,265,347
389700 - Proprietary - Capital Contributions from Other Public Source						4,124,225					4,124,225
389900 - Proprietary - Other Non-Operating Sources						178,783					178,783
Grand Total	98,869,773	105,281,728	3,690,436	3,681,420		64,186,705	33,592,793				309,302,855

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	548,611										548,611
511.30 - Legislative - Operating Expenses	470,338										470,338
511.80 - Legislative - Grants and Aids	86,480										86,480
512.10 - Executive - Personnel Services	1,175,922										1,175,922
512.30 - Executive - Operating Expenses	197,002										197,002
513.10 - Financial and Administrative - Personnel Services	7,877,206	682,478									8,559,684
513.30 - Financial and Administrative - Operating Expenses	5,195,420	250,918					328,475				5,774,813
513.60 - Financial and Administrative - Capital Outlay	216,800	43,893									260,693
514.10 - Legal Counsel - Personnel Services	949,247										949,247
514.30 - Legal Counsel - Operating Expenses	41,053										41,053
515.10 - Comprehensive Planning - Personnel Services	604,820	390,534									995,354
515.30 - Comprehensive Planning - Operating Expenses	120,347	364,314									484,661
515.80 - Comprehensive Planning - Grants and Aids	60,202										60,202
519.10 - Other General Government - Personnel Services	2,313,882						1,421,109				3,734,991
519.30 - Other General Government - Operating Expenses	3,126,071	63,779	23				31,741,120				34,930,993

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.70 - Other General Government - Debt Service	510,849		3,687,856				115,376				4,314,081
521.10 - Law Enforcement - Personnel Services	42,230,129										42,230,129
521.30 - Law Enforcement - Operating Expenses	6,681,858	142,339									6,824,197
521.60 - Law Enforcement - Capital Outlay	1,972,364			138,820							2,111,184
521.80 - Law Enforcement - Grants and Aids		6,250									6,250
522.10 - Fire Control - Personnel Services		18,145,455									18,145,455
522.30 - Fire Control - Operating Expenses		4,938,584									4,938,584
522.60 - Fire Control - Capital Outlay		31,948									31,948
522.70 - Fire Control - Debt Service		371,976									371,976
523.30 - Detention/Corrections - Operating Expenses	695,806	204,927									900,733
524.10 - Protective Inspections - Personnel Services	862,578					2,613,096					3,475,674
524.30 - Protective Inspections - Operating Expenses	228,067					927,123					1,155,190
525.10 - Emergency and Disaster Relief - Personnel Services	358,042	2,724,470									3,082,512
525.30 - Emergency and Disaster Relief - Operating Expenses	251,533	1,382,364				19,212					1,653,109
525.60 - Emergency and Disaster Relief - Capital Outlay	26,406	411,573									437,979
526.10 - Ambulance and Rescue Services - Personnel Services		9,862,184									9,862,184
526.30 - Ambulance and Rescue Services - Operating Expenses		3,432,963									3,432,963
526.60 - Ambulance and Rescue Services - Capital Outlay		662,773									662,773
526.70 - Ambulance and Rescue Services - Debt Service		43,714									43,714
526.80 - Ambulance and Rescue Services - Grants and Aids		4,685									4,685
527.30 - Medical Examiners - Operating Expenses	468,911										468,911
533.10 - Water Utility Services - Personnel Services						2,656,346					2,656,346
533.30 - Water Utility Services - Operating Expenses						5,082,433					5,082,433
534.10 - Garbage/Solid Waste - Personnel Services						2,355,994					2,355,994
534.30 - Garbage/Solid Waste - Operating Expenses		5,343,524				6,581,930					11,925,454
535.10 - Sewer/Wastewater Services - Personnel Services		1,634				3,249,468					3,251,102
535.30 - Sewer/Wastewater Services - Operating Expenses						4,953,064					4,953,064
536.10 - Water/Sewer Services - Personnel Services						3,813,378					3,813,378
536.30 - Water/Sewer Services - Operating Expenses						10,543,953					10,543,953
536.70 - Water/Sewer Services - Debt Service						2,242,087					2,242,087
536.80 - Water/Sewer Services - Grants and Aids						34,558					34,558
537.10 - Conservation/Resource Management - Personnel Services	66,131					178,707					244,838
537.30 - Conservation/Resource Management - Operating Expenses	364,246			700		108,425					473,371
537.60 - Conservation/Resource Management - Capital Outlay				23							23
537.80 - Conservation/Resource Management - Grants and Aids	14,293					7,500					21,793
538.10 - Flood Control/Stormwater Control - Personnel Services		190,874									190,874
538.30 - Flood Control/Stormwater Control - Operating Expenses		183,415									183,415
538.60 - Flood Control/Stormwater Control - Capital Outlay		200,123									200,123
538.80 - Flood Control/Stormwater Control - Grants and Aids		586									586
539.30 - Other Physical Environment - Operating Expenses		4,707									4,707
541.10 - Road/Street Facilities - Personnel Services		5,504,811									5,504,811
541.30 - Road/Street Facilities - Operating Expenses		7,617,662									7,617,662
541.60 - Road/Street Facilities - Capital Outlay		8,758,947		178,596							8,937,543
541.70 - Road/Street Facilities - Debt Service		730,620									730,620
541.80 - Road/Street Facilities - Grants and Aids		5,982									5,982
542.10 - Airports - Personnel Services						475,703					475,703
542.30 - Airports - Operating Expenses	67,845					2,145,333					2,213,178
542.70 - Airports - Debt Service						51,213					51,213

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
543.10 - Water - Personnel Services	122,264	191,454									313,718
543.30 - Water - Operating Expenses	41,030	111,246									152,276
543.60 - Water - Capital Outlay		26,887									26,887
543.70 - Water - Debt Service		11,934									11,934
544.10 - Mass Transit - Personnel Services	202,414	4,168									206,582
544.30 - Mass Transit - Operating Expenses	1,981,910	605									1,982,515
544.60 - Mass Transit - Capital Outlay	1,147,249										1,147,249
552.10 - Industry Development - Personnel Services	172,534	269,243									441,777
552.30 - Industry Development - Operating Expenses	93,422	749,808									843,230
552.80 - Industry Development - Grants and Aids	20,420	164,942									185,362
553.10 - Veterans Services - Personnel Services	154,891										154,891
553.30 - Veterans Services - Operating Expenses	11,104										11,104
554.30 - Housing and Urban Development - Operating Expenses	105,689	735,837									841,526
562.10 - Health - Personnel Services	707,705	429,027									1,136,732
562.30 - Health - Operating Expenses	293,127	1,133,350									1,426,477
562.60 - Health - Capital Outlay		26,837									26,837
562.80 - Health - Grants and Aids	2,818,272	199,287									3,017,559
563.80 - Mental Health - Grants and Aids	525,000										525,000
564.10 - Public Assistance - Personnel Services	261,411										261,411
564.30 - Public Assistance - Operating Expenses	25,435										25,435
564.80 - Public Assistance - Grants and Aids	25,437										25,437
569.30 - Other Human Services - Operating Expenses	30,000										30,000
571.10 - Libraries - Personnel Services	1,962,383										1,962,383
571.30 - Libraries - Operating Expenses	801,455	25,755									827,210
571.60 - Libraries - Capital Outlay	244,373										244,373
572.10 - Parks/Recreation - Personnel Services	1,477,710										1,477,710
572.30 - Parks/Recreation - Operating Expenses	1,416,119	81,310									1,497,429
572.60 - Parks/Recreation - Capital Outlay		2,340		14,865							17,205
573.10 - Cultural Services - Personnel Services	4,045										4,045
573.30 - Cultural Services - Operating Expenses	14,282										14,282
581.90 - Interfund Transfers Out - Other Uses	5,666,358	10,984,790		325,420		286,877	151,553				17,414,998
601.10 - Court Administration - Personnel Services		154,966									154,966
601.30 - Court Administration - Operating Expenses		68,370									68,370
602.30 - State Attorney Administration - Operating Expenses	10,737										10,737
603.30 - Public Defender Administration - Operating Expenses	1,752										1,752
604.10 - Clerk of Court Administration - Personnel Services		634,807									634,807
604.30 - Clerk of Court Administration - Operating Expenses		1,146,922									1,146,922
605.30 - Judicial Support - Operating Expenses	15,263										15,263
608.10 - Jury Management - Personnel Services		90,367									90,367
608.30 - Jury Management - Operating Expenses		66,567									66,567
614.10 - Clerk of Court - Personnel Services		431,208									431,208
614.30 - Clerk of Court - Operating Expenses		16,118									16,118
634.10 - Clerk of Court - Personnel Services		317,471									317,471
634.30 - Clerk of Court - Operating Expenses		7,052									7,052
654.10 - Clerk of Court - Personnel Services		346,198									346,198
654.30 - Clerk of Court - Operating Expenses		129,608									129,608
674.10 - Clerk of Court - Personnel Services		131,556									131,556
674.30 - Clerk of Court - Operating Expenses		2,564									2,564
685.30 - Guardian ad Litem - Operating Expenses	3,638										3,638

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
689.10 - Other Circuit Court-Juvenile - Personnel Services		11,949									11,949
689.30 - Other Circuit Court-Juvenile - Operating Expenses		7,292									7,292
694.10 - Clerk of Court - Personnel Services		144,699									144,699
694.30 - Clerk of Court - Operating Expenses		2,640									2,640
711.10 - Courthouse Security - Personnel Services	1,092,229										1,092,229
711.30 - Courthouse Security - Operating Expenses	264,899										264,899
712.30 - Courthouse Facilities - Operating Expenses		116,141									116,141
713.10 - Information Systems - Personnel Services		257,001									257,001
713.30 - Information Systems - Operating Expenses		886,997									886,997
713.60 - Information Systems - Capital Outlay		45,749									45,749
714.30 - Public Law Library - Operating Expenses		2,274									2,274
715.30 - Legal Aid - Operating Expenses		54,232									54,232
724.10 - Clerk of Court - Personnel Services		342,394									342,394
724.30 - Clerk of Court - Operating Expenses		5,164									5,164
744.10 - Clerk of Court - Personnel Services		218,493									218,493
744.30 - Clerk of Court - Operating Expenses		6,304									6,304
764.10 - Clerk of Court - Personnel Services		491,038									491,038
764.30 - Clerk of Court - Operating Expenses		10,721									10,721
Grand Total	99,497,016	94,000,688	3,687,879	658,424		48,326,400	33,757,633				279,928,040

Data Element Worksheet Report for FYE: 2019, Hernando

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Law Library	Blended in Primary Report	$53,207	$2,274	$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	$45,236,592	$33,050,937	$79,217,506
Special District - Kass Circle Community Redevelopment Agency	Blended in Primary Report	$428	$181	$0