Unit Information

Unit Type: County

Year: 2020

Unit Name: Hernando

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Doug Chorvat

Title: Clerk of Circuit Court & Comptroller

Phone: (352) 754-4201

Address:

20 N Main St, Room 230
Brooksville, FL 34601

Contact Information

Name: Ms. Amy Gillis

Title: Director Dept of Financial Services

Phone: (352) 540-6656

Email: agillis@hernandoclerk.org

Address:

20 N Main St, Room 230
Brooksville, FL 34601

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/10/2021

Audit Received Date: 4/22/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $94,796,104

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/29/2021

Auditor Name: MSL CPAs & Advisors

Address:
201 E Kennedy Blvd
Suite 650
Tampa, FL 33602

Certification

Chief Financial Officer

Name: Doug Chorvat

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: John Alloco

Title: Chairman Board of County Commissioners

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

Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	70,142,072	16,391,537									86,533,609
312100 - Local Option Taxes		9,377,309									9,377,309
315000 - Communications Service Tax (Chapter 202)	1,508,963										1,508,963
322000 - Building Permits	463,279	91,809				3,599,606					4,154,694
323700 - Franchise Fee - Solid Waste						24,000					24,000
324110.02.01 - Impact Fees - Residential - Public Safety				303,220							303,220
324120.03.03 - Impact Fees - Commercial - Public Safety				103,085							103,085
324310.02.01 - Impact Fees - Residential - Transportation				1,154,430							1,154,430
324320.03.03 - Impact Fees - Commercial - Transportation				614,870							614,870
324610.02.01 - Impact Fees - Residential - Culture/Recreation				479,991							479,991
324620.03.03 - Impact Fees - Commercial - Culture/Recreation				39,924							39,924
324710.02.01 - Impact Fees - Residential - Other				426,481							426,481
324720.03.03 - Impact Fees - Commercial - Other				142,057							142,057
325100 - Special Assessments - Capital Improvement		1,067,584									1,067,584
325200 - Special Assessments - Charges for Public Services		35,662,256				5,435,803					41,098,059
329000 - Other Permits, Fees & Special Assessments	21,972	1,528				10,250					33,750
331200 - Federal Grant - Public Safety	24,178,058	342,991									24,521,049
331390 - Federal Grant - Other Physical Environment				605,157							605,157
331420 - Federal Grant - Mass Transit	2,403,677	665,525									3,069,202
331490 - Federal Grant - Other Transportation		1,770,259									1,770,259
331500 - Federal Grant - Economic Environment	2,701,555	57,141									2,758,696
331650 - Federal Grant - Child Support Reimbursement		213,807									213,807
331820 - Federal Grant - Drug Court Management		279,875									279,875
331890 - Federal Grant - Other Court Related	23,867										23,867
334100 - State Grant - General Government	33,422										33,422
334200 - State Grant - Public Safety	74,723	159,275									233,998
334420 - State Grant - Mass Transit	200,341	48,776									249,117
334490 - State Grant - Other Transportation		223,292									223,292
334690 - State Grant - Other Human Services		34,497									34,497
334700 - State Grant - Culture/Recreation	644,621										644,621
335120 - State Revenue Sharing - Proceeds	4,913,385										4,913,385
335130 - State Revenue Sharing - Insurance Agents County Licenses	60,614										60,614
335140 - State Revenue Sharing - Mobile Home Licenses	48,225										48,225
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	57,749										57,749
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	10,333,528										10,333,528
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		45,830									45,830
335490 - State Revenue Sharing - Other Transportation		2,774,727									2,774,727
335500 - State Revenue Sharing - Economic Environment		403,824									403,824
335700 - State Revenue Sharing - Culture/Recreation		42,566									42,566
335900 - State Revenue Sharing - Other		111,624									111,624
337300 - Local Government Unit Grant - Physical Environment	15,000										15,000
337400 - Local Government Unit Grant - Transportation		8,240									8,240
337900 - Local Government Unit Grants - Other	179,513										179,513

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	1,842,147	1,227,709									3,069,856
341100 - Service Charge - Recording Fees	1,067,492	1,055,143									2,122,635
341200 - Internal Service Fund Fees and Charges							33,757,108				33,757,108
341300 - Administrative Service Fees	5,423,682	19,970									5,443,652
341520 - Fees remitted to County from Sheriff	69,698										69,698
341800 - County Officer Commission and Fees	2,065,353					98,542					2,163,895
341900 - Other General Government Charges and Fees	765,064	407,692									1,172,756
342100 - Service Charge - Law Enforcement Services	4,057,563										4,057,563
342300 - Service Charge - Housing for Prisoners	145,729										145,729
342500 - Service Charge - Protective Inspection Fees	2,474										2,474
342600 - Service Charge - Ambulance Fees		7,432,160									7,432,160
342900 - Service Charge - Other Public Safety Charges and Fees		5,216,924									5,216,924
343300 - Service Charge - Water Utility						18,966,803					18,966,803
343400 - Service Charge - Garbage/Solid Waste						3,568,620					3,568,620
343500 - Service Charge - Sewer/Wastewater Utility						19,358,053					19,358,053
343600 - Service Charge - Water/Sewer Combination Utility						561,078					561,078
343900 - Service Charge - Other Physical Environment Charges	173,550	23,497				145,089					342,136
344300 - Service Charge - Mass Transit	120,284										120,284
344900 - Service Charge - Other Transportation Charges		1,328,196									1,328,196
346400 - Service Charge - Animal Control and Shelter Fees	181,143										181,143
347100 - Service Charge - Libraries	29,281	75									29,356
347200 - Service Charge - Parks and Recreation	707,335										707,335
347400 - Service Charge - Special Events	19,152										19,152
348110 - County Court Criminal - Filing Fees		93,467									93,467
348120 - County Court Criminal - Service Charges		7,282									7,282
348130 - County Court Criminal - Court Costs		62,604									62,604
348220 - Circuit Court Criminal - Service Charges		140,099									140,099
348230 - Circuit Court Criminal - Court Costs	29,720	178,792									208,512
348310 - County Court Civil - Filing Fees		888,509									888,509
348320 - County Court Civil - Service Charges		7,262									7,262
348410 - Circuit Court Civil - Filing Fees		410,045									410,045
348420 - Circuit Court Civil - Service Charges		137,781									137,781
348480 - Circuit Court Civil - Fees and Service Charges		15,866									15,866
348510 - Traffic Court - Filing Fees		54,867									54,867
348520 - Traffic Court - Service Charges		152,357									152,357
348530 - Traffic Court - Court Costs		301,479									301,479
348610 - Juvenile Court - Filing Fees		10,140									10,140
348620 - Juvenile Court - Service Charges		226									226
348710 - Probate Court - Filing Fees		207,210									207,210
348720 - Probate Court - Service Charges		19,290									19,290
348921 - Court Innovations/Local Requirements		49,007									49,007
348922 - Legal Aid		49,007									49,007
348923 - Law Library		49,007									49,007
348924 - Juvenile Alternative Programs		49,007									49,007
348930 - State Court Facility Surcharge ($30)		306,236									306,236
348990 - Other Court Collections Transferred to BOCC		86,449									86,449
349000 - Other Charges for Services	40,908	106,168									147,076
351100 - Judgments and Fines - As Decided by County Court Criminal	288	110,685									110,973

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		240,593									240,593
351500 - Judgments and Fines - As Decided by Traffic Court		416,077									416,077
351800 - 10% of Fines to Public Records Modernization Trust Fund		137,440									137,440
354000 - Fines - Local Ordinance Violation	126,552	113,423									239,975
359000 - Other Judgments, Fines and Forfeits	2,038	506,114									508,152
361100 - Interest	752,644	1,483,928	1,409	236,816		1,675,991	253,908				4,404,696
361300 - Net Increase (Decrease) in Fair Value of Investments	413,627	691,116	109	152,547		934,290	140,106				2,331,795
362000 - Rents and Royalties	1,090,736	375,040				2,120,385					3,586,161
364000 - Disposition of Fixed Assets	4,131,563	4,853				47,223					4,183,639
365000 - Sale of Surplus Materials and Scrap	808	10,239				110,098					121,145
366000 - Contributions and Donations from Private Sources	46,515	39									46,554
369900 - Other Miscellaneous Revenues	131,787	1,051,744				566,330	1,191,907				2,941,768
381000 - Inter-Fund Group Transfers In	775,376	11,766,510	3,665,867			197,477	1,583,132				17,988,362
384000 - Debt Proceeds	556,530	959,750									1,516,280
389200 - Proprietary - Federal Grants and Donations						393,020					393,020
389300 - Proprietary - State Grants and Donations						424,227					424,227
389400 - Proprietary - Other Grants and Donations						25,157					25,157
389500 - Proprietary - Capital Contributions from Federal Government						4,418,061					4,418,061
389600 - Proprietary - Capital Contributions from State Government						1,419,518					1,419,518
389700 - Proprietary - Capital Contributions from Other Public Source						2,695,915					2,695,915
389900 - Proprietary - Other Non-Operating Sources						176,849					176,849
Grand Total	143,010,353	107,735,346	3,667,385	4,258,578		66,972,385	36,926,161				362,570,208

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	554,275										554,275
511.30 - Legislative - Operating Expenses	429,706										429,706
511.70 - Legislative - Debt Service	18,500										18,500
511.80 - Legislative - Grants and Aids	46,038										46,038
512.10 - Executive - Personnel Services	1,005,384										1,005,384
512.30 - Executive - Operating Expenses	86,996										86,996
513.10 - Financial and Administrative - Personnel Services	7,649,414	800,009									8,449,423
513.30 - Financial and Administrative - Operating Expenses	5,777,827	345,830					333,308				6,456,965
513.60 - Financial and Administrative - Capital Outlay	317,102	20,853									337,955
514.10 - Legal Counsel - Personnel Services	956,930										956,930
514.30 - Legal Counsel - Operating Expenses	50,557										50,557
515.10 - Comprehensive Planning - Personnel Services	564,548	16,603									581,151
515.30 - Comprehensive Planning - Operating Expenses	113,906	781									114,687
515.80 - Comprehensive Planning - Grants and Aids	61,393										61,393
519.10 - Other General Government - Personnel Services	2,369,714						1,356,811				3,726,525

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.30 - Other General Government - Operating Expenses	3,170,499	101,335	25	11,130			33,596,849				36,879,838
519.60 - Other General Government - Capital Outlay				4,000							4,000
519.70 - Other General Government - Debt Service	623,251		3,666,339				131,690				4,421,280
521.10 - Law Enforcement - Personnel Services	45,226,443										45,226,443
521.30 - Law Enforcement - Operating Expenses	7,314,809	91,903		674							7,407,386
521.60 - Law Enforcement - Capital Outlay	2,256,082										2,256,082
521.80 - Law Enforcement - Grants and Aids		1,000									1,000
522.10 - Fire Control - Personnel Services		19,239,323									19,239,323
522.30 - Fire Control - Operating Expenses		5,392,841		15,219							5,408,060
522.60 - Fire Control - Capital Outlay		204,644		164,318							368,962
522.70 - Fire Control - Debt Service		316,761									316,761
523.30 - Detention/Corrections - Operating Expenses	648,465	613,117		205							1,261,787
523.60 - Detention/Corrections - Capital Outlay		403,355									403,355
524.10 - Protective Inspections - Personnel Services	818,224					2,775,434					3,593,658
524.30 - Protective Inspections - Operating Expenses	183,523					1,373,155					1,556,678
525.10 - Emergency and Disaster Relief - Personnel Services	260,453	2,423,953									2,684,406
525.30 - Emergency and Disaster Relief - Operating Expenses	243,547	1,219,593				8,067					1,471,207
525.60 - Emergency and Disaster Relief - Capital Outlay	786,776	503,269									1,290,045
525.70 - Emergency and Disaster Relief - Debt Service		35,240									35,240
526.10 - Ambulance and Rescue Services - Personnel Services		9,879,269									9,879,269
526.30 - Ambulance and Rescue Services - Operating Expenses		3,636,784		6,738							3,643,522
526.60 - Ambulance and Rescue Services - Capital Outlay		111,006		109,545							220,551
526.70 - Ambulance and Rescue Services - Debt Service		43,522									43,522
526.80 - Ambulance and Rescue Services - Grants and Aids		5,309									5,309
527.30 - Medical Examiners - Operating Expenses	478,417										478,417
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						2,716,954					2,716,954
533.30 - Water Utility Services - Operating Expenses						5,214,851					5,214,851
534.10 - Garbage/Solid Waste - Personnel Services						2,487,552					2,487,552
534.30 - Garbage/Solid Waste - Operating Expenses		7,050,738				9,732,436					16,783,174
535.10 - Sewer/Wastewater Services - Personnel Services						3,380,232					3,380,232
535.30 - Sewer/Wastewater Services - Operating Expenses						5,254,048					5,254,048
536.10 - Water/Sewer Services - Personnel Services						3,935,507					3,935,507
536.30 - Water/Sewer Services - Operating Expenses						11,616,694					11,616,694
536.70 - Water/Sewer Services - Debt Service						1,862,311					1,862,311
536.80 - Water/Sewer Services - Grants and Aids						35,265					35,265
537.10 - Conservation/Resource Management - Personnel Services	69,367			2,458		192,910					264,735
537.30 - Conservation/Resource Management - Operating Expenses	412,396			2,263		82,743					497,402
537.60 - Conservation/Resource Management - Capital Outlay				600,436							600,436
537.80 - Conservation/Resource Management - Grants and Aids	14,295					8,000					22,295
538.10 - Flood Control/Stormwater Control - Personnel Services		195,637									195,637
538.30 - Flood Control/Stormwater Control - Operating Expenses		159,479									159,479
538.60 - Flood Control/Stormwater Control - Capital Outlay		744,030									744,030
538.80 - Flood Control/Stormwater Control - Grants and Aids		664									664
539.30 - Other Physical Environment - Operating Expenses		5,262									5,262
541.10 - Road/Street Facilities - Personnel Services		6,017,436									6,017,436
541.30 - Road/Street Facilities - Operating Expenses		7,916,411									7,916,411
541.60 - Road/Street Facilities - Capital Outlay		6,645,471		2,634,497							9,279,968

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.70 - Road/Street Facilities - Debt Service		772,487									772,487
541.80 - Road/Street Facilities - Grants and Aids		4,709									4,709
542.10 - Airports - Personnel Services						566,950					566,950
542.30 - Airports - Operating Expenses	67,845					2,415,993					2,483,838
542.70 - Airports - Debt Service						44,237					44,237
543.10 - Water - Personnel Services	56,689	263,254									319,943
543.30 - Water - Operating Expenses	61,482	110,211									171,693
543.60 - Water - Capital Outlay		112,525									112,525
543.70 - Water - Debt Service		11,775									11,775
544.10 - Mass Transit - Personnel Services	217,784	49,420									267,204
544.30 - Mass Transit - Operating Expenses	2,319,507	130,582									2,450,089
544.60 - Mass Transit - Capital Outlay	575,968										575,968
552.10 - Industry Development - Personnel Services	87,570	275,055									362,625
552.30 - Industry Development - Operating Expenses	59,005	670,271									729,276
552.80 - Industry Development - Grants and Aids	103,200										103,200
553.10 - Veterans Services - Personnel Services	159,496										159,496
553.30 - Veterans Services - Operating Expenses	8,551										8,551
554.30 - Housing and Urban Development - Operating Expenses	609,769	806,669									1,416,438
554.80 - Housing and Urban Development - Grants and Aids	58,555										58,555
559.30 - Other Economic Development - Operating Expenses	16,856										16,856
559.80 - Other Economic Development - Grants and Aids	1,846,500										1,846,500
562.10 - Health - Personnel Services	681,683	439,818									1,121,501
562.30 - Health - Operating Expenses	312,462	1,109,851									1,422,313
562.80 - Health - Grants and Aids	2,997,521	199,368									3,196,889
563.80 - Mental Health - Grants and Aids	525,000										525,000
564.10 - Public Assistance - Personnel Services	228,741										228,741
564.30 - Public Assistance - Operating Expenses	24,926										24,926
564.80 - Public Assistance - Grants and Aids	25,100										25,100
569.30 - Other Human Services - Operating Expenses	32,703										32,703
571.10 - Libraries - Personnel Services	1,831,588										1,831,588
571.30 - Libraries - Operating Expenses	816,907	22		1,227							818,156
571.60 - Libraries - Capital Outlay	219,165										219,165
572.10 - Parks/Recreation - Personnel Services	1,530,085										1,530,085
572.30 - Parks/Recreation - Operating Expenses	1,256,603	25,002		12,809							1,294,414
572.60 - Parks/Recreation - Capital Outlay		4,505		7,700							12,205
573.30 - Cultural Services - Operating Expenses	7,416										7,416
581.90 - Interfund Transfers Out - Other Uses	5,629,608	11,401,055		451,399		316,690	189,610				17,988,362
601.10 - Court Administration - Personnel Services		216,383									216,383
601.30 - Court Administration - Operating Expenses		266,974									266,974
602.30 - State Attorney Administration - Operating Expenses	10,322										10,322
603.30 - Public Defender Administration - Operating Expenses	1,675										1,675
604.10 - Clerk of Court Administration - Personnel Services		461,416									461,416
604.30 - Clerk of Court Administration - Operating Expenses		1,088,553									1,088,553
605.30 - Judicial Support - Operating Expenses	42,236										42,236
608.10 - Jury Management - Personnel Services		93,381									93,381
608.30 - Jury Management - Operating Expenses		39,139									39,139
614.10 - Clerk of Court - Personnel Services		419,580									419,580
614.30 - Clerk of Court - Operating Expenses		15,908									15,908
634.10 - Clerk of Court - Personnel Services		283,135									283,135

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		6,026									6,026
654.10 - Clerk of Court - Personnel Services		379,585									379,585
654.30 - Clerk of Court - Operating Expenses		11,947									11,947
674.10 - Clerk of Court - Personnel Services		148,574									148,574
674.30 - Clerk of Court - Operating Expenses		2,269									2,269
685.30 - Guardian ad Litem - Operating Expenses	3,357										3,357
689.10 - Other Circuit Court-Juvenile - Personnel Services		9,271									9,271
689.30 - Other Circuit Court-Juvenile - Operating Expenses		3,078									3,078
694.10 - Clerk of Court - Personnel Services		114,621									114,621
694.30 - Clerk of Court - Operating Expenses		2,547									2,547
711.10 - Courthouse Security - Personnel Services	1,214,957										1,214,957
711.30 - Courthouse Security - Operating Expenses	268,323										268,323
712.30 - Courthouse Facilities - Operating Expenses		9,860									9,860
712.60 - Courthouse Facilities - Capital Outlay		611,404									611,404
713.10 - Information Systems - Personnel Services		269,338									269,338
713.30 - Information Systems - Operating Expenses		847,827									847,827
713.60 - Information Systems - Capital Outlay		153,802									153,802
714.30 - Public Law Library - Operating Expenses		2,564									2,564
715.30 - Legal Aid - Operating Expenses		49,862									49,862
724.10 - Clerk of Court - Personnel Services		391,888									391,888
724.30 - Clerk of Court - Operating Expenses		5,061									5,061
744.10 - Clerk of Court - Personnel Services		175,882									175,882
744.30 - Clerk of Court - Operating Expenses		5,798									5,798
764.10 - Clerk of Court - Personnel Services		485,251									485,251
764.30 - Clerk of Court - Operating Expenses		11,637									11,637
Grand Total	106,417,992	97,110,582	3,666,364	4,024,618		54,020,029	35,608,268				300,847,853

Data Element Worksheet Report for FYE: 2020, Hernando

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Law Library	Blended in Primary Report	$49,083	$2,561	$0
Special District - Hernando County Port Authority	Zero Revenues And Expenditures	$0	$0	$0
Special District - Hernando County Public Facilities Authority	Zero Revenues And Expenditures	$0	$0	$0
Special District - Hernando County Water and Sewer District	Blended in Primary Report	$44,561,173	$34,522,112	$75,103,090
Special District - Kass Circle Community Redevelopment Agency	Blended in Primary Report	$432	$232	$0