

### Unit Information

Unit Type: County

Year: 2013

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, Financial Services

Phone: (352) 540-6656

Email: agillis@hernandocounty.us

Address:

20 North Main Street, Room 230  
Brooksville, FL 34601

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 5/8/2014

Audit Received Date: 3/31/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$109,224,066

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/25/2014

Auditor Name: Purvis Gray & Company CPAs

Address:

5001 Lakewood Ranch Blvd, N., Suite 101  
Sarasota, FL 34240

### Certification

#### Chief Financial Officer

Name: Don Barbee, Jr

Title: Clerk of Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Wayne Dukes

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 Statutes?

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Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	41,438,278	15,702,371									57,140,649
312100 - Local Option Taxes		6,432,949									6,432,949
315000 - Communications Service Tax (Chapter 202)	1,435,395										1,435,395
322000 - Building Permits		36,049				2,034,201					2,070,250
323700 - Franchise Fee - Solid Waste						32,000					32,000
324110 - Impact Fees - Residential - Public Safety		578									578
324310 - Impact Fees - Residential - Transportation		-8,244									-8,244
324610 - Impact Fees - Residential - Culture/Recreation		602									602
324710 - Impact Fees - Residential - Other		890									890
325100 - Special Assessments - Capital Improvement		248,077									248,077
325200 - Special Assessments - Charges for Public Services		11,100,364				4,716,182					15,816,546
329000 - Other Permits, Fees & Special Assessments	25,045	1,125				1,300					27,470
331100 - Federal Grant - General Government	50,038										50,038
331200 - Federal Grant - Public Safety	368,210	145,977									514,187
331390 - Federal Grant - Other Physical Environment		106,796									106,796
331420 - Federal Grant - Mass Transit	1,177,796										1,177,796
331490 - Federal Grant - Other Transportation		277,480									277,480
331500 - Federal Grant - Economic Environment	781,369	242,073				379,285					1,402,727
331650 - Federal Grant - Child Support Reimbursement		176,758									176,758
331700 - Federal Grant - Culture/Recreation		431,472									431,472
331820 - Federal Grant - Drug Court Management	34,290										34,290
331900 - Federal Grant - Other		11,644									11,644
334200 - State Grant - Public Safety	133,623										133,623
334360 - State Grant - Stormwater Management		130,363									130,363
334420 - State Grant - Mass Transit	249,593										249,593
334490 - State Grant - Other Transportation		312,470									312,470
334500 - State Grant - Economic Environment	163	3,245				63,214					66,622
334690 - State Grant - Other Human Services		18,500									18,500
334700 - State Grant - Culture/Recreation	262,585										262,585
335120 - State Revenue Sharing - Proceeds	3,837,535										3,837,535
335130 - State Revenue Sharing - Insurance Agents County Licenses	42,648										42,648
335140 - State Revenue Sharing - Mobile Home Licenses	39,967										39,967
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	70,323										70,323
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	7,607,684										7,607,684
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		54,563									54,563
335490 - State Revenue Sharing - Other Transportation		2,520,884									2,520,884
335500 - State Revenue Sharing - Economic Environment		427,798									427,798
335700 - State Revenue Sharing - Culture/Recreation		45,196									45,196
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		2,625,667									2,625,667
337300 - Local Government Unit Grant - Physical Environment		50,862									50,862
337500 - Local Government Unit Grant - Economic Environment	65,932										65,932
338000 - Shared Revenue From Other Local Units	929,622	678,854									1,608,476

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341100 - Service Charge - Recording Fees	741,369	689,236									1,430,605
341200 - Internal Service Fund Fees and Charges						39,761	14,472,609				14,512,370
341300 - Administrative Service Fees	3,354,849	12,955				44,191					3,411,995
341520 - Fees remitted to County from Sheriff	126,476										126,476
341800 - County Officer Commission and Fees	1,467,273					13,846					1,481,119
341900 - Other General Government Charges and Fees	635,135	494,921									1,130,056
342100 - Service Charge - Law Enforcement Services	1,394,940										1,394,940
342200 - Service Charge - Fire Protection		18,938									18,938
342300 - Service Charge - Housing for Prisoners	40,943										40,943
342400 - Service Charge - Emergency Management Service Fees/Charges		2,166,557									2,166,557
342500 - Service Charge - Protective Inspection Fees						2,206					2,206
342600 - Service Charge - Ambulance Fees		2,446,844									2,446,844
342900 - Service Charge - Other Public Safety Charges and Fees		1,318,588									1,318,588
343300 - Service Charge - Water Utility						12,547,271					12,547,271
343400 - Service Charge - Garbage/Solid Waste						2,577,123					2,577,123
343500 - Service Charge - Sewer/Wastewater Utility						12,047,774					12,047,774
343600 - Service Charge - Water/Sewer Combination Utility						548,934					548,934
343900 - Service Charge - Other Physical Environment Charges	14,386	4,525				14,628					33,539
344300 - Service Charge - Mass Transit	153,139										153,139
344900 - Service Charge - Other Transportation Charges		302,777									302,777
345900 - Service Charge - Other Economic Environment Charges		19									19
346200 - Service Charge - Hospital Charges	548										548
346400 - Service Charge - Animal Control and Shelter Fees	204,715										204,715
347100 - Service Charge - Libraries	42,947										42,947
347200 - Service Charge - Parks and Recreation	640,000										640,000
347400 - Service Charge - Special Events	13,253										13,253
348110 - County Court Criminal - Filing Fees		3,130									3,130
348120 - County Court Criminal - Service Charges		3,126									3,126
348130 - County Court Criminal - Court Costs		17,353									17,353
348220 - Circuit Court Criminal - Service Charges		16,954									16,954
348230 - Circuit Court Criminal - Court Costs	3,862	43,164									47,026
348310 - County Court Civil - Filing Fees		208,830									208,830
348320 - County Court Civil - Service Charges		951									951
348410 - Circuit Court Civil - Filing Fees		219,523									219,523
348420 - Circuit Court Civil - Service Charges		89,321									89,321
348480 - Circuit Court Civil - Fees and Service Charges		11,835									11,835
348510 - Traffic Court - Filing Fees		12,940									12,940
348520 - Traffic Court - Service Charges		68,323									68,323
348530 - Traffic Court - Court Costs		195,377									195,377
348620 - Juvenile Court - Service Charges		174									174
348710 - Probate Court - Filing Fees		57,197									57,197
348720 - Probate Court - Service Charges		8,773									8,773
348921 - Court Innovations/Local Requirements		37,469									37,469
348922 - Legal Aid		37,469									37,469
348923 - Law Library		37,469									37,469
348924 - Juvenile Alternative Programs		37,469									37,469
348930 - State Court Facility Surcharge (\$30)		647,874									647,874
348932 - Domestic Violence Surcharge	13,137										13,137

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348990 - Other Court Collections Transferred to BOCC		111,595									111,595
349000 - Other Charges for Services	8,100	99,040									107,140
351100 - Judgments and Fines - As Decided by County Court Criminal		25,850									25,850
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		49,098									49,098
351500 - Judgments and Fines - As Decided by Traffic Court		190,075									190,075
351800 - 10% of Fines to Public Records Modernization Trust Fund		202,710									202,710
354000 - Fines - Local Ordinance Violation	79,315	64,332									143,647
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		-29,614									-29,614
359000 - Other Judgments, Fines and Forfeits	768	477,117				432					478,317
361100 - Interest	159,819	868,913	6,090	11,058		394,994	86,408				1,527,282
361300 - Net Increase (Decrease) in Fair Value of Investments	-210,498	-702,922	-8,103	-25,758		-363,558	-112,215				-1,423,054
362000 - Rents and Royalties	847,693	273,212				1,437,798					2,558,703
364000 - Disposition of Fixed Assets	8,863					115,885	-9,122				115,626
365000 - Sale of Surplus Materials and Scrap	3,885	8,196				359,342	2,520				373,943
366000 - Contributions and Donations from Private Sources	59,439	5,365									64,804
369900 - Other Miscellaneous Revenues	934,936	371,343				500,486	561,343				2,368,108
381000 - Inter-Fund Group Transfers In	767,796	2,871,829	4,523,064	2,113,500		121,652	1,431,645				11,829,486
383000 - Installment Purchases & Capital Lease Proceeds	324,861										324,861
384000 - Debt Proceeds		1,214,045	24,430,000	3,817,125							29,461,170
389400 - Proprietary - Other Grants and Donations						75,105	802,581				877,686
389600 - Proprietary - Capital Contributions from State Government						1,188,665					1,188,665
389700 - Proprietary - Capital Contributions from Other Public Source						847,663					847,663
389900 - Proprietary - Other Non-Operating Sources						81,415					81,415
Grand Total	70,618,795	57,085,628	28,951,051	5,915,925		39,821,795	17,235,769				219,628,963

## Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	389,325										389,325
511.30 - Legislative - Operating Expenses	437,279										437,279
511.70 - Legislative - Debt Service	4,522										4,522
511.80 - Legislative - Grants and Aids	39,567										39,567
512.10 - Executive - Personnel Services	534,976										534,976
512.30 - Executive - Operating Expenses	44,556										44,556
513.10 - Financial and Administrative - Personnel Services	4,735,507	536,506									5,272,013
513.30 - Financial and Administrative - Operating Expenses	3,308,798	105,546									3,414,344
513.60 - Financial and Administrative - Capital Outlay	406,568	10,625									417,193
513.70 - Financial and Administrative - Debt Service	54,144										54,144
514.10 - Legal Counsel - Personnel Services	541,042										541,042
514.30 - Legal Counsel - Operating Expenses	374,363										374,363
515.10 - Comprehensive Planning - Personnel Services	480,932										480,932



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	111,255										111,255
515.80 - Comprehensive Planning - Grants and Aids	60,577										60,577
519.10 - Other General Governmental Services - Personnel Services	2,468,779						794,833				3,263,612
519.30 - Other General Governmental Services - Operating Expenses	2,560,318	132,310	1,669	1,700,065			12,775,090				17,169,452
519.60 - Other General Governmental Services - Capital Outlay	58,931	2,819		4,231,151							4,292,901
519.70 - Other General Governmental Services - Debt Service	6,470	32,631	3,645,642				1,473				3,686,216
521.10 - Law Enforcement - Personnel Services	22,830,958										22,830,958
521.30 - Law Enforcement - Operating Expenses	3,795,016	149,523									3,944,539
521.60 - Law Enforcement - Capital Outlay	670,069	117,787									787,856
521.80 - Law Enforcement - Grants and Aids		25,243									25,243
522.10 - Fire Control - Personnel Services		16,300,873									16,300,873
522.30 - Fire Control - Operating Expenses		4,283,582									4,283,582
522.60 - Fire Control - Capital Outlay		345,064									345,064
522.70 - Fire Control - Debt Service		36,832									36,832
523.10 - Detention and/or Corrections - Personnel Services	8,267,193										8,267,193
523.30 - Detention and/or Corrections - Operating Expenses	2,920,434			97,221							3,017,655
523.60 - Detention and/or Corrections - Capital Outlay	111,307			831,179							942,486
524.10 - Protective Inspections - Personnel Services	347,914					1,486,475					1,834,389
524.30 - Protective Inspections - Operating Expenses	107,782					587,589					695,371
525.10 - Emergency and Disaster Relief Services - Personnel Services	248,747	736,229									984,976
525.30 - Emergency and Disaster Relief Services - Operating Expenses	336,467	897,327									1,233,794
525.60 - Emergency and Disaster Relief Services - Capital Outlay	208,035	135,068									343,103
525.70 - Emergency and Disaster Relief Services - Debt Service		197,583									197,583
526.10 - Ambulance and Rescue Services - Personnel Services		3,707,097									3,707,097
526.30 - Ambulance and Rescue Services - Operating Expenses		1,539,501									1,539,501
526.60 - Ambulance and Rescue Services - Capital Outlay		166,072									166,072
526.80 - Ambulance and Rescue Services - Grants and Aids		3,081									3,081
527.30 - Medical Examiners - Operating Expenses	452,736										452,736
529.30 - Other Public Safety - Operating Expenses		14									14
533.10 - Water Utility Services - Personnel Services						1,559,440					1,559,440
533.30 - Water Utility Services - Operating Expenses						3,878,395					3,878,395
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,527,758					1,527,758
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						5,373,921					5,373,921
535.30 - Sewer/Wastewater Services - Operating Expenses		3,160				2,412,195					2,415,355
535.60 - Sewer/Wastewater Services - Capital Outlay						4,059,143					4,059,143
535.70 - Sewer/Wastewater Services - Debt Service		94,707									94,707
536.10 - Water-Sewer Combination Services - Personnel Services						2,847,640					2,847,640
536.30 - Water-Sewer Combination Services - Operating Expenses						7,887,516					7,887,516
536.70 - Water-Sewer Combination Services - Debt Service						2,303,649					2,303,649
536.80 - Water-Sewer Combination Services - Grants and Aids						32,884					32,884
537.10 - Conservation and Resource Management - Personnel Services	155,057	141,719				131,706					428,482
537.30 - Conservation and Resource Management - Operating Expenses	34,433	206,384				107,346					348,163
537.60 - Conservation and Resource Management - Capital Outlay		25,010									25,010
537.80 - Conservation and Resource Management - Grants and Aids	14,293					9,000					23,293



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.10 - Flood Control/Stormwater Management - Personnel Services		129,792									129,792
538.30 - Flood Control/Stormwater Management - Operating Expenses		445,596									445,596
538.60 - Flood Control/Stormwater Management - Capital Outlay		53,621									53,621
538.80 - Flood Control/Stormwater Management - Grants and Aids		627									627
539.30 - Other Physical Environment - Operating Expenses		8,619									8,619
539.60 - Other Physical Environment - Capital Outlay		44,766									44,766
541.10 - Road and Street Facilities - Personnel Services	310,637	4,242,555									4,553,192
541.30 - Road and Street Facilities - Operating Expenses	1,381,705	6,733,358									8,115,063
541.60 - Road and Street Facilities - Capital Outlay	143,764	6,318,290									6,462,054
541.70 - Road and Street Facilities - Debt Service		175,919									175,919
541.80 - Road and Street Facilities - Grants and Aids		45,716									45,716
542.10 - Airports - Personnel Services						422,767					422,767
542.30 - Airports - Operating Expenses	7,739					2,122,963					2,130,702
542.70 - Airports - Debt Service						15,886					15,886
543.10 - Water Transportation Systems - Personnel Services		148,005									148,005
543.30 - Water Transportation Systems - Operating Expenses		167,148									167,148
543.70 - Water Transportation Systems - Debt Service		800									800
552.10 - Industry Development - Personnel Services	141,160	174,428									315,588
552.30 - Industry Development - Operating Expenses	67,584	202,899									270,483
552.80 - Industry Development - Grants and Aids		165,080									165,080
553.10 - Veteran's Services - Personnel Services	96,685										96,685
553.30 - Veteran's Services - Operating Expenses	4,221										4,221
554.10 - Housing and Urban Development - Personnel Services	13,426										13,426
554.30 - Housing and Urban Development - Operating Expenses	1,065,502	318,615									1,384,117
554.80 - Housing and Urban Development - Grants and Aids	100,505										100,505
562.10 - Health Services - Personnel Services	443,441	262,447									705,888
562.30 - Health Services - Operating Expenses	412,000	1,093,774									1,505,774
562.60 - Health Services - Capital Outlay	2,209	2,503									4,712
562.80 - Health Services - Grants and Aids	4,341,188	1,071									4,342,259
563.80 - Mental Health Services - Grants and Aids	587,494										587,494
564.10 - Public Assistance Services - Personnel Services	187,254										187,254
564.30 - Public Assistance Services - Operating Expenses	6,001										6,001
564.80 - Public Assistance Services - Grants and Aids	11,090										11,090
569.30 - Other Human Services - Operating Expenses	55,800										55,800
571.10 - Libraries - Personnel Services	1,513,044										1,513,044
571.30 - Libraries - Operating Expenses	388,405										388,405
571.60 - Libraries - Capital Outlay	248,236										248,236
572.10 - Parks and Recreation - Personnel Services	1,148,902										1,148,902
572.30 - Parks and Recreation - Operating Expenses	989,729	34,460									1,024,189
572.60 - Parks and Recreation - Capital Outlay		55,786									55,786
572.80 - Parks and Recreation - Grants and Aids		423,947									423,947
573.30 - Cultural Services - Operating Expenses	1,476										1,476
581.90 - Inter-Fund Group Transfers Out - Other Uses	6,661,999	3,990,294		236,270		45,765	895,158				11,829,486
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			25,307,694								25,307,694
601.10 - Court Administration - Personnel Services		81,208									81,208
601.30 - Court Administration - Operating Expenses	31,854	12,473									44,327
602.30 - State Attorney Administration - Operating Expenses	2,133										2,133
603.30 - Public Defender Administration - Operating Expenses	2,626										2,626





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services		482,930									482,930
604.30 - Clerk of Court Administration - Operating Expenses		792,375									792,375
605.30 - Judicial Support - Operating Expenses	10,757										10,757
608.10 - Jury Management - Personnel Services		75,952									75,952
608.30 - Jury Management - Operating Expenses		69,611									69,611
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		418,648									418,648
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		32,142									32,142
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		369,641									369,641
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		13,993									13,993
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		278,357									278,357
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		30,144									30,144
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		140,396									140,396
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		4,061									4,061
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	11,627										11,627
689.10 - Other Circuit Court - Juvenile - Personnel Services		60,494									60,494
689.30 - Other Circuit Court - Juvenile - Operating Expenses	1,173	5,336									6,509
694.10 - Clerk of Court Administration - Probate - Personnel Services		172,402									172,402
694.30 - Clerk of Court Administration - Probate - Operating Expenses		8,604									8,604
712.30 - Courthouse Facilities - Operating Expenses	790,008	8,426									798,434
712.60 - Courthouse Facilities - Capital Outlay	244,236	2,781									247,017
713.10 - Information Systems and Technology - Personnel Services		230,503									230,503
713.30 - Information Systems and Technology - Operating Expenses		434,449									434,449
713.60 - Information Systems and Technology - Capital Outlay		34,945									34,945
713.70 - Information Systems and Technology - Debt Service		32,631									32,631
714.30 - Public Law Library - Operating Expenses		3,916									3,916
715.30 - Legal Aid - Operating Expenses		37,468									37,468
719.10 - Other Operating Court Costs - Personnel Services		287,806									287,806
719.30 - Other Operating Court Costs - Operating Expenses		2,846									2,846
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		434,941									434,941
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		13,809									13,809
744.10 - Clerk of Court Administration - County Civil - Personnel Services		184,496									184,496
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		5,871									5,871
764.10 - Clerk of Court Administration - Traffic - Personnel Services		236,409									236,409
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		10,177									10,177
Grand Total	78,543,960	60,182,650	28,955,005	7,095,886		36,812,038	14,466,554				226,056,093

## Data Element Worksheet Report for FYE: 2013, Hernando



Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	\$3,266,926	\$2,607,381	\$571,251
Special District - Hernando County Law Library	Blended in Primary Report	\$37,469	\$3,915	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	\$26,676,458	\$25,228,915	\$64,543,480