

### Unit Information

Unit Type: County

Year: 2012

Unit Name: Hardee

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Victoria L. Rogers

Title: Clerk of Circuit Court

Phone: (863) 773-4174

Address:

412 W. Main St., Rm 202  
Wauchula, FL 33873

### Contact Information

Name: Mr. Jeremy Christian

Title: Accounting Manager

Phone: (863) 773-4174

Email: jchristian@hardeeclerk.com

Address:

P.O. Drawer 1749  
Wauchula, FL 33873

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/25/2013

Audit Received Date: 6/6/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$7,845,066

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/20/2013

Auditor Name: CliftonLarsonAllen LLP

Address:

811 East Main Street  
Lakeland, FL 33801

### Certification

#### Chief Financial Officer

Name: Victoria L. Rogers

Title: Clerk of the Circuit Court

#### Chairman/Elected Official

Name: Sue Birge

Title: Chairperson

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 2012

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes   | 12,259,964 |                 |              |                  |           |            |                  |         |       |                 | 12,259,964 |
| 312300 - County Ninth-Cent Voted Fuel Tax   |            | 143,979         |              |                  |           |            |                  |         |       |                 | 143,979    |
| 312410 - First Local Option Fuel Tax  |            | 678,591         |              |                  |           |            |                  |         |       |                 | 678,591    |
| 312420 - Second Local Option Fuel Tax   |            | 440,293         |              |                  |           |            |                  |         |       |                 | 440,293    |
| 312600 - Discretionary Sales Surtaxes   | 1,172,985  |                 |              |                  |           |            |                  |         |       |                 | 1,172,985  |
| 315000 - Communications Service Tax (Chapter 202)   | 91,822     |                 |              |                  |           |            |                  |         |       |                 | 91,822     |
| 322000 - Building Permits   | 107,813    |                 |              |                  |           |            |                  |         |       |                 | 107,813    |
| 325200 - Special Assessments - Charges for Public Services  |            | 1,805,920       |              |                  |           | 839,030    |                  |         |       |                 | 2,644,950  |
| 329000 - Other Permits, Fees & Special Assessments  |            | 2,350           |              |                  |           |            |                  |         |       |                 | 2,350      |
| 331200 - Federal Grant - Public Safety  | 64,380     |                 |              |                  |           |            |                  |         |       |                 | 64,380     |
| 331500 - Federal Grant - Economic Environment   |            | 1,135,603       |              |                  |           |            |                  |         |       |                 | 1,135,603  |
| 331620 - Federal Grant - Public Assistance  |            | 16,877          |              |                  |           |            |                  |         |       |                 | 16,877     |
| 331650 - Federal Grant - Child Support Reimbursement  |            | 61,248          |              |                  |           |            |                  |         |       |                 | 61,248     |
| 331690 - Federal Grant - Other Human Services   |            | 93,846          |              |                  |           |            |                  |         |       |                 | 93,846     |
| 331900 - Federal Grant - Other  |            | 43,485          |              |                  |           |            |                  |         |       |                 | 43,485     |
| 334100 - State Grant - General Government   | 80,230     | 381,834         |              |                  |           |            |                  |         |       |                 | 462,064    |
| 334200 - State Grant - Public Safety  | 33,271     | 167,296         |              |                  |           |            |                  |         |       |                 | 200,567    |
| 334340 - State Grant - Garbage/Solid Waste  |            |                 |              |                  |           | 70,588     |                  |         |       |                 | 70,588     |
| 334350 - State Grant - Sewer/Wastewater   |            |                 |              |                  |           | 24,194     |                  |         |       |                 | 24,194     |
| 334490 - State Grant - Other Transportation   |            | 233,398         |              |                  |           |            |                  |         |       |                 | 233,398    |
| 334700 - State Grant - Culture/Recreation   | 52,290     |                 |              |                  |           |            |                  |         |       |                 | 52,290     |
| 334900 - State Grant - Other  |            | 9,444           |              |                  |           |            |                  |         |       |                 | 9,444      |
| 335120 - State Revenue Sharing - Proceeds   | 417,710    |                 |              |                  |           |            |                  |         |       |                 | 417,710    |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses                                       | 16,514     |                 |              |                  |           |            |                  |         |       |                 | 16,514     |
| 335140 - State Revenue Sharing - Mobile Home Licenses   | 15,034     |                 |              |                  |           |            |                  |         |       |                 | 15,034     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses  | 1,735      |                 |              |                  |           |            |                  |         |       |                 | 1,735      |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) |            | 446,500         |              |                  |           |            |                  |         |       |                 | 446,500    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax                                   | 1,449,502  |                 |              |                  |           |            |                  |         |       |                 | 1,449,502  |
| 335190 - State Revenue Sharing - Other General Government   |            | 990,340         |              |                  |           |            |                  |         |       |                 | 990,340    |
| 335220 - State Revenue Sharing - Enhanced 911 Fee   |            | 129,875         |              |                  |           |            |                  |         |       |                 | 129,875    |
| 335230 - State Revenue Sharing - Emergency Management Assistance  | 189,970    |                 |              |                  |           |            |                  |         |       |                 | 189,970    |
| 335420 - State Revenue Sharing - Mass Transit   |            | 734,499         |              |                  |           |            |                  |         |       |                 | 734,499    |
| 335490 - State Revenue Sharing - Other Transportation   |            | 320,504         |              |                  |           |            |                  |         |       |                 | 320,504    |
| 335700 - State Revenue Sharing - Culture/Recreation   | 6,430      |                 |              |                  |           |            |                  |         |       |                 | 6,430      |
| 335900 - State Revenue Sharing - Other  | 545,075    |                 |              |                  |           | 377,427    |                  |         |       |                 | 922,502    |
| 337100 - Local Government Unit Grant - General Government   |            |                 |              |                  |           |            |                  |         |       | 1,243,704       | 1,243,704  |
| 341100 - Service Charge - Recording Fees  |            | 20,744          |              |                  |           |            |                  |         |       |                 | 20,744     |
| 342100 - Service Charge - Law Enforcement Services  | 655,461    |                 |              |                  |           |            |                  |         |       |                 | 655,461    |
| 342200 - Service Charge - Fire Protection   |            | 11,979          |              |                  |           |            |                  |         |       |                 | 11,979     |
| 342300 - Service Charge - Housing for Prisoners   | 26,345     |                 |              |                  |           |            |                  |         |       |                 | 26,345     |
| 342500 - Service Charge - Protective Inspection Fees  |            | 7,963           |              |                  |           |            |                  |         |       |                 | 7,963      |
| 342600 - Service Charge - Ambulance Fees  | 419,146    |                 |              |                  |           |            |                  |         |       |                 | 419,146    |
| 343300 - Service Charge - Water Utility   |            |                 |              |                  |           | 140,760    |                  |         |       |                 | 140,760    |
| 343400 - Service Charge - Garbage/Solid Waste   |            |                 |              |                  |           | 801,961    |                  |         |       |                 | 801,961    |

| Account Code  | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 343500 - Service Charge - Sewer/Wastewater Utility                  |            |                 |              |                  |           | 373,412    |                  |         |       |                 | 373,412    |
| 343700 - Service Charge - Conservation and Resource Management      |            | 363,189         |              |                  |           |            |                  |         |       |                 | 363,189    |
| 345100 - Service Charge - Housing                                   | 525        |                 |              |                  |           |            |                  |         |       |                 | 525        |
| 345900 - Service Charge - Other Economic Environment Charges        |            | 833,729         |              |                  |           |            |                  |         |       |                 | 833,729    |
| 346400 - Service Charge - Animal Control and Shelter Fees           | 6,790      |                 |              |                  |           |            |                  |         |       |                 | 6,790      |
| 347100 - Service Charge - Libraries                                 | 3,570      |                 |              |                  |           |            |                  |         |       |                 | 3,570      |
| 347200 - Service Charge - Parks and Recreation                      | 85,269     | 85,476          |              |                  |           |            |                  |         |       |                 | 170,745    |
| 347500 - Service Charge - Special Recreation Facilities             | 23,779     |                 |              |                  |           |            |                  |         |       |                 | 23,779     |
| 349000 - Other Charges for Services                                 |            | 76,658          |              |                  |           |            |                  |         |       |                 | 76,658     |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal |            | 58,766          |              |                  |           |            |                  |         |       |                 | 58,766     |
| 352000 - Fines - Library  | 6,947      |                 |              |                  |           |            |                  |         |       |                 | 6,947      |
| 354000 - Fines - Local Ordinance Violation                          | 550        |                 |              |                  |           |            |                  |         |       |                 | 550        |
| 359000 - Other Judgments, Fines and Forfeits                        | 6,111      | 214,626         |              |                  |           |            |                  |         |       |                 | 220,737    |
| 361100 - Interest   | 24,437     | 21,960          |              |                  |           | 12,777     |                  |         |       | 5,701           | 64,875     |
| 362000 - Rents and Royalties  |            |                 |              |                  |           |            |                  |         |       | 130,431         | 130,431    |
| 369900 - Other Miscellaneous Revenues                               | 291,414    | 349,344         |              |                  |           | 505,262    |                  |         |       | 177,008         | 1,323,028  |
| 381000 - Inter-Fund Group Transfers In                              | 284,952    | 1,092,966       |              |                  |           | 364,103    |                  |         |       |                 | 1,742,021  |
| 389400 - Proprietary - Other Grants and Donations                   |            |                 |              |                  |           |            |                  |         |       | 4,500,000       | 4,500,000  |
| Grand Total   | 18,340,021 | 10,973,282      |              |                  |           | 3,509,514  |                  |         |       | 6,056,844       | 38,879,661 |

## Expenditures Report for FYE 2012

| Account/Object Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services                         | 208,270   |                 |              |                  |           |            |                  |         |       |                 | 208,270   |
| 511.30 - Legislative - Operating Expenses                         | 38,205    |                 |              |                  |           |            |                  |         |       |                 | 38,205    |
| 512.10 - Executive - Personnel Services                           | 188,555   |                 |              |                  |           |            |                  |         |       |                 | 188,555   |
| 512.30 - Executive - Operating Expenses                           | 7,787     |                 |              |                  |           |            |                  |         |       |                 | 7,787     |
| 513.10 - Financial and Administrative - Personnel Services        | 2,468,668 |                 |              |                  |           |            |                  |         |       |                 | 2,468,668 |
| 513.30 - Financial and Administrative - Operating Expenses        | 145,617   |                 |              |                  |           |            |                  |         |       |                 | 145,617   |
| 514.30 - Legal Counsel - Operating Expenses                       | 72,266    |                 |              |                  |           |            |                  |         |       |                 | 72,266    |
| 515.10 - Comprehensive Planning - Personnel Services              | 154,288   |                 |              |                  |           |            |                  |         |       |                 | 154,288   |
| 515.30 - Comprehensive Planning - Operating Expenses              | 52,422    |                 |              |                  |           |            |                  |         |       |                 | 52,422    |
| 516.10 - Non-Court Information Systems - Personnel Services       | 126,106   |                 |              |                  |           |            |                  |         |       |                 | 126,106   |
| 516.30 - Non-Court Information Systems - Operating Expenses       | 52,576    |                 |              |                  |           |            |                  |         |       |                 | 52,576    |
| 516.60 - Non-Court Information Systems - Capital Outlay           | 8,020     |                 |              |                  |           |            |                  |         |       |                 | 8,020     |
| 519.10 - Other General Governmental Services - Personnel Services | 2,082,054 | 1,394,340       |              |                  |           |            |                  |         |       |                 | 3,476,394 |
| 519.30 - Other General Governmental Services - Operating Expenses | 371,320   | 4,867           |              |                  |           |            |                  |         |       | 3,294,191       | 3,670,378 |
| 521.10 - Law Enforcement - Personnel Services                     | 6,990,558 | 36,463          |              |                  |           |            |                  |         |       |                 | 7,027,021 |
| 521.30 - Law Enforcement - Operating Expenses                     |           | 9,778           |              |                  |           |            |                  |         |       |                 | 9,778     |
| 522.10 - Fire Control - Personnel Services                        |           | 1,751,157       |              |                  |           |            |                  |         |       |                 | 1,751,157 |
| 522.30 - Fire Control - Operating Expenses                        |           | 237,623         |              |                  |           |            |                  |         |       |                 | 237,623   |



| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 522.60 - Fire Control - Capital Outlay                               |           | 4,484           |              |                  |           |            |                  |         |       |                 | 4,484      |
| 522.70 - Fire Control - Debt Service                                 |           | 27,491          |              |                  |           |            |                  |         |       |                 | 27,491     |
| 523.30 - Detention and/or Corrections - Operating Expenses           | 877       |                 |              |                  |           |            |                  |         |       |                 | 877        |
| 523.60 - Detention and/or Corrections - Capital Outlay               | 43,889    |                 |              |                  |           |            |                  |         |       |                 | 43,889     |
| 524.10 - Protective Inspections - Personnel Services                 | 223,106   |                 |              |                  |           |            |                  |         |       |                 | 223,106    |
| 524.30 - Protective Inspections - Operating Expenses                 | 26,125    |                 |              |                  |           |            |                  |         |       |                 | 26,125     |
| 525.10 - Emergency and Disaster Relief Services - Personnel Services | 104,048   | 20,326          |              |                  |           |            |                  |         |       |                 | 124,374    |
| 525.30 - Emergency and Disaster Relief Services - Operating Expenses | 66,437    | 156,690         |              |                  |           |            |                  |         |       |                 | 223,127    |
| 525.60 - Emergency and Disaster Relief Services - Capital Outlay     | 21,274    | 127,665         |              |                  |           |            |                  |         |       |                 | 148,939    |
| 526.10 - Ambulance and Rescue Services - Personnel Services          | 1,191,183 |                 |              |                  |           |            |                  |         |       |                 | 1,191,183  |
| 526.30 - Ambulance and Rescue Services - Operating Expenses          | 254,940   |                 |              |                  |           |            |                  |         |       |                 | 254,940    |
| 526.60 - Ambulance and Rescue Services - Capital Outlay              | 165,733   |                 |              |                  |           |            |                  |         |       |                 | 165,733    |
| 526.70 - Ambulance and Rescue Services - Debt Service                | 57,541    |                 |              |                  |           |            |                  |         |       |                 | 57,541     |
| 527.30 - Medical Examiners - Operating Expenses                      | 80,844    |                 |              |                  |           |            |                  |         |       |                 | 80,844     |
| 529.10 - Other Public Safety - Personnel Services                    | 134,036   |                 |              |                  |           |            |                  |         |       |                 | 134,036    |
| 529.60 - Other Public Safety - Capital Outlay                        | 447,949   |                 |              |                  |           |            |                  |         |       |                 | 447,949    |
| 533.10 - Water Utility Services - Personnel Services                 |           |                 |              |                  |           | 100,785    |                  |         |       |                 | 100,785    |
| 533.30 - Water Utility Services - Operating Expenses                 |           |                 |              |                  |           | 508,822    |                  |         |       |                 | 508,822    |
| 533.70 - Water Utility Services - Debt Service                       |           |                 |              |                  |           | 5,137      |                  |         |       |                 | 5,137      |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services   |           |                 |              |                  |           | 348,075    |                  |         |       |                 | 348,075    |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses   |           |                 |              |                  |           | -1,573,857 |                  |         |       |                 | -1,573,857 |
| 534.60 - Garbage/Solid Waste Control Services - Capital Outlay       |           |                 |              |                  |           | 602,437    |                  |         |       |                 | 602,437    |
| 534.70 - Garbage/Solid Waste Control Services - Debt Service         |           |                 |              |                  |           | 29,060     |                  |         |       |                 | 29,060     |
| 535.10 - Sewer/Wastewater Services - Personnel Services              |           |                 |              |                  |           | 224,584    |                  |         |       |                 | 224,584    |
| 535.30 - Sewer/Wastewater Services - Operating Expenses              |           |                 |              |                  |           | 858,138    |                  |         |       |                 | 858,138    |
| 537.10 - Conservation and Resource Management - Personnel Services   | 29,583    |                 |              |                  |           |            |                  |         |       |                 | 29,583     |
| 537.30 - Conservation and Resource Management - Operating Expenses   | 2,493     |                 |              |                  |           |            |                  |         |       |                 | 2,493      |
| 539.10 - Other Physical Environment - Personnel Services             |           | 201,873         |              |                  |           |            |                  |         |       |                 | 201,873    |
| 539.30 - Other Physical Environment - Operating Expenses             |           | 209,024         |              |                  |           |            |                  |         |       |                 | 209,024    |
| 541.10 - Road and Street Facilities - Personnel Services             |           | 2,043,976       |              |                  |           |            |                  |         |       |                 | 2,043,976  |
| 541.30 - Road and Street Facilities - Operating Expenses             |           | 1,340,338       |              |                  |           |            |                  |         |       |                 | 1,340,338  |
| 541.60 - Road and Street Facilities - Capital Outlay                 |           | 1,180,725       |              |                  |           |            |                  |         |       |                 | 1,180,725  |
| 554.10 - Housing and Urban Development - Personnel Services          |           | 1,184,524       |              |                  |           |            |                  |         |       |                 | 1,184,524  |
| 562.30 - Health Services - Operating Expenses                        | 552,882   |                 |              |                  |           |            |                  |         |       |                 | 552,882    |
| 562.60 - Health Services - Capital Outlay                            | 26,838    |                 |              |                  |           |            |                  |         |       |                 | 26,838     |
| 563.30 - Mental Health Services - Operating Expenses                 | 9,000     |                 |              |                  |           |            |                  |         |       |                 | 9,000      |
| 564.10 - Public Assistance Services - Personnel Services             |           | 34,893          |              |                  |           |            |                  |         |       |                 | 34,893     |
| 564.30 - Public Assistance Services - Operating Expenses             | 178,814   | 325             |              |                  |           |            |                  |         |       |                 | 179,139    |
| 565.30 - Developmental Disabilities Services - Operating Expenses    | 4,200     |                 |              |                  |           |            |                  |         |       |                 | 4,200      |
| 569.10 - Other Human Services - Personnel Services                   |           | 10,640          |              |                  |           |            |                  |         |       |                 | 10,640     |
| 569.30 - Other Human Services - Operating Expenses                   | 50,328    | 81,407          |              |                  |           |            |                  |         |       |                 | 131,735    |
| 571.10 - Libraries - Personnel Services                              | 829,453   |                 |              |                  |           |            |                  |         |       |                 | 829,453    |
| 572.30 - Parks and Recreation - Operating Expenses                   |           | 26,500          |              |                  |           |            |                  |         |       |                 | 26,500     |
| 572.60 - Parks and Recreation - Capital Outlay                       | 10,099    | 5,403           |              |                  |           |            |                  |         |       |                 | 15,502     |
| 574.10 - Special Events - Personnel Services                         |           | 38,472          |              |                  |           |            |                  |         |       |                 | 38,472     |
| 574.30 - Special Events - Operating Expenses                         |           | 21,126          |              |                  |           |            |                  |         |       |                 | 21,126     |



| Account/Object Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 579.30 - Other Culture/Recreation - Operating Expenses              |            | 194,000         |              |                  |           |            |                  |         |       |                 | 194,000    |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses                | 808,962    | 786,710         |              |                  |           | 146,349    |                  |         |       |                 | 1,742,021  |
| 590.90 - Proprietary Other Non-Operating Disbursements - Other Uses |            |                 |              |                  |           | 1,320      |                  |         |       |                 | 1,320      |
| 712.60 - Courthouse Facilities - Capital Outlay                     |            | 9,444           |              |                  |           |            |                  |         |       |                 | 9,444      |
| 713.60 - Information Systems and Technology - Capital Outlay        |            | 17,795          |              |                  |           |            |                  |         |       |                 | 17,795     |
| Grand Total   | 18,287,346 | 11,158,059      |              |                  |           | 1,250,850  |                  |         |       | 3,294,191       | 33,990,446 |

Data Element Worksheet Report for FYE: 2012, Hardee

Affiliates Report for FYE 2012

| Affiliated Entity   | Type                | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------|----------------|--------------------|------------|
| Special District - Hardee County Industrial Development Authority | Discretely Reported | \$7,237,254    | \$4,805,856        |            |

