

Unit Information

Unit Type: County

Year: 2014

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: 5/27/2015

Audit Received Date: 5/19/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$104,889,930

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/10/2015

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: Nickolas W. Nicholson

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	47,699,670	11,068,226									58,767,896
312100 - Local Option Taxes		6,490,176									6,490,176
315000 - Communications Service Tax (Chapter 202)	1,633,894										1,633,894
322000 - Building Permits	3,900	29,579				2,134,112					2,167,591
323100 - Franchise Fee - Electricity	39,371										39,371
323700 - Franchise Fee - Solid Waste						30,000					30,000
324110 - Impact Fees - Residential - Public Safety				92,170							92,170
324120 - Impact Fees - Commercial - Public Safety				66,381							66,381
324310 - Impact Fees - Residential - Transportation				-98,076							-98,076
324610 - Impact Fees - Residential - Culture/Recreation				138,457							138,457
324710 - Impact Fees - Residential - Other				129,565							129,565
324720 - Impact Fees - Commercial - Other				93,308							93,308
325100 - Special Assessments - Capital Improvement		380,153									380,153
325200 - Special Assessments - Charges for Public Services		18,774,401				4,737,115					23,511,516
329000 - Other Permits, Fees & Special Assessments	25,380	1,320				7,540					34,240
331100 - Federal Grant - General Government	20,720										20,720
331200 - Federal Grant - Public Safety	201,964	181,091									383,055
331420 - Federal Grant - Mass Transit	1,072,557										1,072,557
331490 - Federal Grant - Other Transportation		690,554									690,554
331500 - Federal Grant - Economic Environment	53,235										53,235
331650 - Federal Grant - Child Support Reimbursement		253,968									253,968
331700 - Federal Grant - Culture/Recreation		120,448									120,448
331820 - Federal Grant - Drug Court Management	52,171										52,171
331900 - Federal Grant - Other		13,666									13,666
334100 - State Grant - General Government	20,000										20,000
334200 - State Grant - Public Safety	136,555										136,555
334360 - State Grant - Stormwater Management		4,687									4,687
334420 - State Grant - Mass Transit	293,010										293,010
334490 - State Grant - Other Transportation		361,387									361,387
334500 - State Grant - Economic Environment		12,500									12,500
334690 - State Grant - Other Human Services		29,456									29,456
334700 - State Grant - Culture/Recreation	322,336										322,336
335120 - State Revenue Sharing - Proceeds	4,063,333										4,063,333
335130 - State Revenue Sharing - Insurance Agents County Licenses	40,464										40,464
335140 - State Revenue Sharing - Mobile Home Licenses	40,400										40,400
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	47,212										47,212
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	8,000,303										8,000,303
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		61,782									61,782
335490 - State Revenue Sharing - Other Transportation		2,485,206									2,485,206
335700 - State Revenue Sharing - Culture/Recreation		44,720									44,720
337300 - Local Government Unit Grant - Physical Environment		240,968									240,968
338000 - Shared Revenue From Other Local Units	787,349	826,984									1,614,333
341100 - Service Charge - Recording Fees	609,293	565,218									1,174,511

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges						31,272	14,885,533				14,916,805
341300 - Administrative Service Fees	4,285,734	11,460				61,813					4,359,007
341520 - Fees remitted to County from Sheriff	131,339										131,339
341800 - County Officer Commission and Fees	1,520,827					22,770					1,543,597
341900 - Other General Government Charges and Fees	679,838	658,162									1,338,000
342100 - Service Charge - Law Enforcement Services	1,530,372										1,530,372
342200 - Service Charge - Fire Protection		8,382				63,249					71,631
342500 - Service Charge - Protective Inspection Fees						15,831					15,831
342600 - Service Charge - Ambulance Fees		4,341,512									4,341,512
342900 - Service Charge - Other Public Safety Charges and Fees		1,256,836									1,256,836
343300 - Service Charge - Water Utility						12,695,487					12,695,487
343400 - Service Charge - Garbage/Solid Waste						2,664,164					2,664,164
343500 - Service Charge - Sewer/Wastewater Utility						13,174,316					13,174,316
343600 - Service Charge - Water/Sewer Combination Utility						575,825					575,825
343900 - Service Charge - Other Physical Environment Charges	46,486	18,097				18,848					83,431
344200 - Service Charge - Water Ports and Terminals		941									941
344300 - Service Charge - Mass Transit	146,529										146,529
344900 - Service Charge - Other Transportation Charges		416,366									416,366
346400 - Service Charge - Animal Control and Shelter Fees	215,708										215,708
347100 - Service Charge - Libraries	46,425	65									46,490
347200 - Service Charge - Parks and Recreation	647,487										647,487
347300 - Service Charge - Cultural Services	4,796										4,796
347400 - Service Charge - Special Events	17,369										17,369
348110 - County Court Criminal - Filing Fees		28,085									28,085
348120 - County Court Criminal - Service Charges		13,287									13,287
348130 - County Court Criminal - Court Costs		60,271									60,271
348220 - Circuit Court Criminal - Service Charges		76,552									76,552
348230 - Circuit Court Criminal - Court Costs	16,414	170,077									186,491
348310 - County Court Civil - Filing Fees		513,223									513,223
348320 - County Court Civil - Service Charges		3,402									3,402
348410 - Circuit Court Civil - Filing Fees		562,008									562,008
348420 - Circuit Court Civil - Service Charges		242,943									242,943
348480 - Circuit Court Civil - Fees and Service Charges		28,158									28,158
348510 - Traffic Court - Filing Fees		49,678									49,678
348520 - Traffic Court - Service Charges		230,097									230,097
348530 - Traffic Court - Court Costs		609,421									609,421
348620 - Juvenile Court - Service Charges		284									284
348710 - Probate Court - Filing Fees		182,940									182,940
348720 - Probate Court - Service Charges		22,904									22,904
348921 - Court Innovations/Local Requirements		44,730									44,730
348922 - Legal Aid		44,730									44,730
348923 - Law Library		44,730									44,730
348924 - Juvenile Alternative Programs		44,730									44,730
348930 - State Court Facility Surcharge (\$30)		630,367									630,367
348990 - Other Court Collections Transferred to BOCC		117,464									117,464
349000 - Other Charges for Services		99,039									99,039
351100 - Judgments and Fines - As Decided by County Court Criminal		117,004									117,004
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		175,132									175,132

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351500 - Judgments and Fines - As Decided by Traffic Court		623,033									623,033
351800 - 10% of Fines to Public Records Modernization Trust Fund		214,422									214,422
354000 - Fines - Local Ordinance Violation	92,323	62,683									155,006
359000 - Other Judgments, Fines and Forfeits	2,199	405,678				3,302					411,179
361100 - Interest	155,699	475,797	4,148	107,499		353,247	79,198				1,175,588
361300 - Net Increase (Decrease) in Fair Value of Investments	155,589	373,263	-11,041	72,603		251,610	62,023				904,047
362000 - Rents and Royalties	3,926,581	257,058				1,634,465					5,818,104
364000 - Disposition of Fixed Assets	12,865	15,451				49,385	27,842				105,543
365000 - Sale of Surplus Materials and Scrap	2,533	50,134				375,808	1,782				430,257
366000 - Contributions and Donations from Private Sources	493,491										493,491
369900 - Other Miscellaneous Revenues	2,378,015	1,398,453		121		520,953	218,763				4,516,305
381000 - Inter-Fund Group Transfers In	451,407	3,714,843	2,620,903	25,000		88,065	1,472,808				8,373,026
384000 - Debt Proceeds	750,736	962,766									1,713,502
389200 - Proprietary - Federal Grants and Donations						187,881					187,881
389300 - Proprietary - State Grants and Donations						16,700					16,700
389400 - Proprietary - Other Grants and Donations						40,715					40,715
389600 - Proprietary - Capital Contributions from State Government						147,019					147,019
389700 - Proprietary - Capital Contributions from Other Public Source						1,401,600					1,401,600
389900 - Proprietary - Other Non-Operating Sources						178,783					178,783
Grand Total	83,110,629	62,013,148	2,614,010	627,028		41,481,875	16,747,949				206,594,639

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	494,260										494,260
511.30 - Legislative - Operating Expenses	453,725										453,725
511.70 - Legislative - Debt Service	32,620										32,620
511.80 - Legislative - Grants and Aids	73,462										73,462
512.10 - Executive - Personnel Services	547,197										547,197
512.30 - Executive - Operating Expenses	74,648										74,648
512.60 - Executive - Capital Outlay	1,658										1,658
513.10 - Financial and Administrative - Personnel Services	5,228,889	621,808									5,850,697
513.30 - Financial and Administrative - Operating Expenses	3,847,568	161,519									4,009,087
513.60 - Financial and Administrative - Capital Outlay	153,752	1,033									154,785
513.70 - Financial and Administrative - Debt Service	108,287										108,287
514.10 - Legal Counsel - Personnel Services	664,321										664,321
514.30 - Legal Counsel - Operating Expenses	373,577										373,577
515.10 - Comprehensive Planning - Personnel Services	563,762										563,762
515.30 - Comprehensive Planning - Operating Expenses	95,268										95,268
515.80 - Comprehensive Planning - Grants and Aids	60,586										60,586
519.10 - Other General Government - Personnel Services	2,598,085						933,286				3,531,371
519.30 - Other General Government - Operating Expenses	2,506,983	146,793	2,879	67			13,819,329				16,476,051

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.60 - Other General Government - Capital Outlay	31,029	28,211		127,433							186,673
519.70 - Other General Government - Debt Service	438,411	32,630	2,620,382				2,512				3,093,935
521.10 - Law Enforcement - Personnel Services	23,160,114										23,160,114
521.30 - Law Enforcement - Operating Expenses	3,857,177	98,762		7,738							3,963,677
521.60 - Law Enforcement - Capital Outlay	1,170,066			60,980							1,231,046
521.80 - Law Enforcement - Grants and Aids		40,710									40,710
522.10 - Fire Control - Personnel Services		15,006,969									15,006,969
522.30 - Fire Control - Operating Expenses		4,172,393									4,172,393
522.60 - Fire Control - Capital Outlay		714,633		83,282							797,915
522.70 - Fire Control - Debt Service		422,087									422,087
523.10 - Detention/Corrections - Personnel Services	8,529,837										8,529,837
523.30 - Detention/Corrections - Operating Expenses	3,125,849			88,281							3,214,130
523.60 - Detention/Corrections - Capital Outlay	79,501										79,501
524.10 - Protective Inspections - Personnel Services	406,510					1,568,818					1,975,328
524.30 - Protective Inspections - Operating Expenses	218,134					779,920					998,054
525.10 - Emergency and Disaster Relief - Personnel Services	258,751	590,880									849,631
525.30 - Emergency and Disaster Relief - Operating Expenses	170,713	895,005									1,065,718
525.60 - Emergency and Disaster Relief - Capital Outlay	186,716	252,381									439,097
525.70 - Emergency and Disaster Relief - Debt Service		148,098									148,098
526.10 - Ambulance and Rescue Services - Personnel Services		6,620,289									6,620,289
526.30 - Ambulance and Rescue Services - Operating Expenses		2,750,895									2,750,895
526.60 - Ambulance and Rescue Services - Capital Outlay		149,534									149,534
526.70 - Ambulance and Rescue Services - Debt Service		76,286									76,286
526.80 - Ambulance and Rescue Services - Grants and Aids		3,221									3,221
527.30 - Medical Examiners - Operating Expenses	447,240										447,240
529.30 - Other Public Safety - Operating Expenses		18									18
533.10 - Water Utility Services - Personnel Services						1,743,277					1,743,277
533.30 - Water Utility Services - Operating Expenses						4,791,233					4,791,233
534.10 - Garbage/Solid Waste - Personnel Services						1,683,434					1,683,434
534.30 - Garbage/Solid Waste - Operating Expenses						5,234,808					5,234,808
535.10 - Sewer/Wastewater Services - Personnel Services		3,285				2,551,140					2,554,425
535.30 - Sewer/Wastewater Services - Operating Expenses						4,493,594					4,493,594
535.70 - Sewer/Wastewater Services - Debt Service		94,707									94,707
536.10 - Water/Sewer Services - Personnel Services						2,913,434					2,913,434
536.30 - Water/Sewer Services - Operating Expenses						6,855,855					6,855,855
536.70 - Water/Sewer Services - Debt Service						2,068,137					2,068,137
536.80 - Water/Sewer Services - Grants and Aids						32,890					32,890
537.10 - Conservation/Resource Management - Personnel Services	166,651	144,345				130,630					441,626
537.30 - Conservation/Resource Management - Operating Expenses	36,976	190,828				94,524					322,328
537.60 - Conservation/Resource Management - Capital Outlay		87,000									87,000
537.80 - Conservation/Resource Management - Grants and Aids	14,293					9,000					23,293
538.10 - Flood Control/Stormwater Control - Personnel Services		157,586									157,586
538.30 - Flood Control/Stormwater Control - Operating Expenses		240,345									240,345
538.60 - Flood Control/Stormwater Control - Capital Outlay		877,604									877,604
538.80 - Flood Control/Stormwater Control - Grants and Aids		663									663
539.30 - Other Physical Environment - Operating Expenses		10,604									10,604
539.60 - Other Physical Environment - Capital Outlay		1,292									1,292
541.10 - Road/Street Facilities - Personnel Services	318,985	4,457,538									4,776,523

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	1,800,800	6,486,237									8,287,037
541.60 - Road/Street Facilities - Capital Outlay	12,727	8,014,432		2,716,924							10,744,083
541.70 - Road/Street Facilities - Debt Service		146,333									146,333
541.80 - Road/Street Facilities - Grants and Aids		97,484									97,484
542.10 - Airports - Personnel Services						432,368					432,368
542.30 - Airports - Operating Expenses	46,312					2,468,586					2,514,898
542.70 - Airports - Debt Service						13,121					13,121
543.10 - Water - Personnel Services		187,972									187,972
543.30 - Water - Operating Expenses		103,702									103,702
543.60 - Water - Capital Outlay		4,014									4,014
543.70 - Water - Debt Service		11,023									11,023
544.30 - Mass Transit - Operating Expenses	1,275										1,275
552.10 - Industry Development - Personnel Services	103,410	159,991									263,401
552.30 - Industry Development - Operating Expenses	93,445	236,147									329,592
552.80 - Industry Development - Grants and Aids		59,400									59,400
553.10 - Veterans Services - Personnel Services	102,175										102,175
553.30 - Veterans Services - Operating Expenses	5,424										5,424
554.10 - Housing and Urban Development - Personnel Services	30,002										30,002
554.30 - Housing and Urban Development - Operating Expenses	385,033	464,355									849,388
561.10 - Hospitals - Personnel Services	526,063	257,417									783,480
562.30 - Health - Operating Expenses	357,986	1,111,402									1,469,388
562.60 - Health - Capital Outlay	4,654	30,501									35,155
562.80 - Health - Grants and Aids	5,397,037	641									5,397,678
563.80 - Mental Health - Grants and Aids	600,000										600,000
564.10 - Public Assistance - Personnel Services	215,039										215,039
564.30 - Public Assistance - Operating Expenses	5,104										5,104
564.80 - Public Assistance - Grants and Aids	17,000										17,000
569.30 - Other Human Services - Operating Expenses	50,100										50,100
571.10 - Libraries - Personnel Services	1,647,170										1,647,170
571.30 - Libraries - Operating Expenses	393,183										393,183
571.60 - Libraries - Capital Outlay	255,644										255,644
572.10 - Parks/Recreation - Personnel Services	1,224,995										1,224,995
572.30 - Parks/Recreation - Operating Expenses	993,041	14,579									1,007,620
572.60 - Parks/Recreation - Capital Outlay	31,658	165,069		254,899							451,626
573.30 - Cultural Services - Operating Expenses	42,479										42,479
581.90 - Interfund Transfers Out - Other Uses	2,945,088	4,855,982		465,070		69,712	37,174				8,373,026
601.10 - Court Administration - Personnel Services		81,528									81,528
601.30 - Court Administration - Operating Expenses	52,171	16,324									68,495
602.30 - State Attorney Administration - Operating Expenses	496										496
603.30 - Public Defender Administration - Operating Expenses	2,127										2,127
604.10 - Clerk of Court Administration - Personnel Services		617,435									617,435
604.30 - Clerk of Court Administration - Operating Expenses		811,800									811,800
605.30 - Judicial Support - Operating Expenses	10,567										10,567
608.10 - Jury Management - Personnel Services		55,558									55,558
608.30 - Jury Management - Operating Expenses		59,813									59,813
614.10 - Clerk of Court - Personnel Services		399,885									399,885
614.30 - Clerk of Court - Operating Expenses		25,598									25,598
634.10 - Clerk of Court - Personnel Services		319,990									319,990
634.30 - Clerk of Court - Operating Expenses		9,351									9,351

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.10 - Clerk of Court - Personnel Services		337,609									337,609
654.30 - Clerk of Court - Operating Expenses		25,130									25,130
674.10 - Clerk of Court - Personnel Services		140,850									140,850
674.30 - Clerk of Court - Operating Expenses		3,084									3,084
685.30 - Guardian ad Litem - Operating Expenses	4,178										4,178
689.10 - Other Circuit Court-Juvenile - Personnel Services		63,800									63,800
689.30 - Other Circuit Court-Juvenile - Operating Expenses	995	6,288									7,283
694.10 - Clerk of Court - Personnel Services		175,667									175,667
694.30 - Clerk of Court - Operating Expenses		6,448									6,448
712.30 - Courthouse Facilities - Operating Expenses	829,177	16,271									845,448
712.60 - Courthouse Facilities - Capital Outlay	242,969	1,109									244,078
713.10 - Information Systems - Personnel Services	6,958	448,273									455,231
713.30 - Information Systems - Operating Expenses		662,070									662,070
713.60 - Information Systems - Capital Outlay		158,669									158,669
713.70 - Information Systems - Debt Service		32,629									32,629
714.30 - Public Law Library - Operating Expenses		5,128									5,128
715.30 - Legal Aid - Operating Expenses		44,731									44,731
719.10 - Other Operating Court Costs - Personnel Services		173,738									173,738
719.30 - Other Operating Court Costs - Operating Expenses		3,192									3,192
724.10 - Clerk of Court - Personnel Services		431,447									431,447
724.30 - Clerk of Court - Operating Expenses		9,293									9,293
744.10 - Clerk of Court - Personnel Services		169,869									169,869
744.30 - Clerk of Court - Operating Expenses		7,980									7,980
764.10 - Clerk of Court - Personnel Services		242,510									242,510
764.30 - Clerk of Court - Operating Expenses		11,144									11,144
Grand Total	78,932,083	67,180,844	2,623,261	3,804,674		37,934,481	14,792,301				205,267,644

Data Element Worksheet Report for FYE: 2014, Hernando

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Hernando County Aviation Authority	Blended in Primary Report	\$2,081,719	\$2,914,076	\$459,821
Special District - Hernando County Law Library	Blended in Primary Report	\$44,795	\$5,128	
Special District - Hernando County Port Authority	Zero Revenues And Expenditures			
Special District - Hernando County Water and Sewer District	Blended in Primary Report	\$28,931,002	\$25,718,617	\$63,402,217

