



**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT
SUBMITTING ENTITY: Hernando
AFR RECEIVED DATE: 6/27/2025

SUBMITTING ENTITY TYPE: County

FISCAL YEAR 2023-2024
ENTITY DEPENDENCY: Independent
AUDIT RECEIVED DATE: 6/27/2025

Location Information

20 N Main St, Room 230
Brooksville,FL 34601

Phone Number: (352) 540-6678

Contact Information

Joshua Stringfellow

Phone Number:(352) 540-6678

AUDIT INFORMATION

Forvis Mazars

Firm Location Information

201 East Kennedy Blvd Ste 650
Tampa,FL 33602

Phone number:(813) 314-2600

LONG-TERM DEBT

\$130,371,986

CERTIFICATION

Chief Financial Officer

Title: Clerk of Circuit Court & Comptroller

Name: Doug Chorvat, Jr.

Have you experienced a Financial Emergency in this year?

Yes No

Chairman/Elected Official

Title: Chair of Hernando County Board of County Commissioners

Name: Brian Hawkins

If yes, have you complied with Section 218.503(2), F.S.?

Yes No

Governmental Funds

Governmental Funds						
Balance Sheet	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
Assets						
101.000 - Cash In Bank	\$9,179,671	\$6,736,370				\$15,916,041
102.000 - Cash On Hand	\$503,777	\$795				\$504,572
103.000 - Cash With Fiscal Agent	\$0	\$5,149				\$5,149
104.000 - Equity In Pooled Cash	\$88,520,320	\$157,753,334	\$70,457	\$24,917,003		\$271,261,114
115.100 - Accounts Receivable	\$809,613	\$37,275,449				\$38,085,062
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-739,955	\$-25,277,515				\$-26,017,470
121.000 - Assessments Receivable		\$99,940				\$99,940
122.000 - Allowance For Uncollectible Assessments		\$-58,671				\$-58,671
131.000 - Due From Other Funds	\$61,011					\$61,011
132.900 - Advances To Other Funds	\$450,000					\$450,000
133.000 - Due From Other Governmental Units	\$6,030,325	\$2,524,158		\$110,556		\$8,665,039
135.000 - Interest And Dividends Receivable	\$438,126					\$438,126
142.000 - Inventories - For Resale		\$1,800				\$1,800
155.000 - Prepaid Items	\$68,870	\$26				\$68,896
156.000 - Other Assets - Current	\$113,646					\$113,646
156.900 - Assets - Non-Current	\$14,721,676					\$14,721,676
Total	\$120,157,080	\$179,060,835	\$70,457	\$25,027,559		\$324,315,931
Liabilities						
201.000 - Vouchers Payable	\$6,557,354	\$5,600,257		\$141,155		\$12,298,766
202.000 - Accounts Payable	\$170,348	\$78,223		\$615,642		\$864,213
205.000 - Contracts Payable	\$169,173	\$2,100,595		\$143,528		\$2,413,296
207.000 - Due To Other Funds		\$72,644		\$61,011		\$133,655
208.000 - Due To Other Governmental Units	\$343,703	\$1,937,801				\$2,281,504
216.000 - Accrued Salaries And Wages Payable	\$5,203,261	\$2,041,873				\$7,245,134
220.000 - Deposits	\$78,635	\$222,732				\$301,367
223.000 - Deferred Revenue	\$135,200	\$21,612,491		\$1,335,894		\$23,083,585
236.900 - Advances From Other Funds		\$450,000				\$450,000
Total	\$12,657,674	\$34,116,616	\$0	\$2,297,230		\$49,071,520
Deferred Inflows						
290.000 - Deferred Inflow of Resources	\$14,712,891	\$9,390,726				\$24,103,617
Total	\$14,712,891	\$9,390,726	\$0	\$0		\$24,103,617
Fund Balances						
280.000 - Fund Balance - Nonspendable	\$518,870	\$1,826				\$520,696
281.000 - Fund Balance - Restricted	\$15,888,356	\$117,362,225	\$70,457	\$22,749,423		\$156,070,461
282.000 - Fund Balance - Committed	\$13,664,788	\$2,074,337				\$15,739,125
283.000 - Fund Balance - Assigned	\$779,942	\$16,115,105				\$16,895,047
284.000 - Fund Balance - Unassigned	\$61,934,559	\$0		\$-19,094		\$61,915,465
Total	\$92,786,515	\$135,553,493	\$70,457	\$22,730,329		\$251,140,794

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Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
311.000 - Ad Valorem Taxes	\$96,101,851	\$27,874,483				\$123,976,334
312.130 - Tourist Development Taxes		\$2,398,707				\$2,398,707
312.300 - County Ninth-Cent Voted Fuel Tax		\$966,931				\$966,931
312.410 - (1 To 6 Cents Local Option Fuel Tax)		\$5,128,679				\$5,128,679
312.420 - (1 To 5 Cents Local Option Fuel Tax)		\$3,541,976				\$3,541,976
315.200 - Local Communications Services Tax	\$1,648,383					\$1,648,383
322.000 - Building Permits (Building Permit Fees)	\$634,303	\$189,573				\$823,876
324.110 - Impact Fees - Residential - Public Safety						
	Residential Buildings Flat Fees			\$550,844		\$550,844
324.120 - Impact Fees - Commercial - Public Safety						
	Retail Buildings Tiered Scale Based on Square Footage			\$225,841		\$225,841
324.310 - Impact Fees - Residential - Transportation						
	Residential Buildings Flat Fees			\$2,134,071		\$2,134,071
324.320 - Impact Fees - Commercial - Transportation						
	Retail Buildings Tiered Scale Based on Square Footage			\$857,473		\$857,473
324.610 - Impact Fees - Residential - Culture/Recreation						
	Residential Buildings Flat Fees			\$891,671		\$891,671
324.620 - Impact Fees - Commercial - Culture/Recreation						
	Retail Buildings Tiered Scale Based on Square Footage			\$224,999		\$224,999
324.910 - Impact Fees - Residential - Other						
	Residential Buildings Flat Fees			\$782,415		\$782,415
324.920 - Impact Fees - Commercial - Other						
	Retail Buildings Tiered Scale Based on Square Footage			\$322,181		\$322,181
325.100 - Special Assessments - Capital Improvement		\$856,229				\$856,229
325.200 - Special Assessments - Charges For Public Services		\$42,495,163				\$42,495,163
329.500 - Other Permits, Fees And Special Assessments	\$29,090					\$29,090
331.100 - Federal Grant - General Government	\$87,149	\$6,557,145				\$6,644,294
331.200 - Federal Grant - Public Safety	\$145,978	\$24,535				\$170,513
331.390 - Federal Grant - Other Physical Environment				\$149,600		\$149,600
331.420 - Federal Grant - Mass Transit	\$3,165,118					\$3,165,118
331.490 - Federal Grant - Other Transportation		\$1,919,142				\$1,919,142
331.500 - Federal Grant - Economic Environment	\$747,122	\$140,118				\$887,240
331.650 - Federal Grant - Child Support Reimbursement		\$169,800				\$169,800
331.700 - Federal Grant - Culture/Recreation				\$17,690		\$17,690
331.820 - Federal Grant - Drug Court Management		\$283,110				\$283,110
334.100 - State Grant - General Government	\$3,600,624					\$3,600,624
334.200 - State Grant - Public Safety	\$136,592	\$373,642				\$510,234
334.420 - State Grant - Mass Transit	\$713,474	\$50,602				\$764,076
334.490 - State Grant - Other Transportation		\$473,037				\$473,037

Annual Financial Report for Hernando, 2024

Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
334.500 - State Grant - Economic Environment	\$350,000					\$350,000
334.690 - State Grant - Other Human Services		\$61,117				\$61,117
334.700 - State Grant - Culture/Recreation	\$497,803					\$497,803
334.900 - State Grant - Other	\$168,025					\$168,025
335.121 - County Revenue Sharing Program - Proceeds	\$7,501,346					\$7,501,346
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$68,233					\$68,233
335.140 - State Revenue Sharing - Mobile Home Licenses	\$55,700					\$55,700
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$69,890					\$69,890
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	\$236,750					\$236,750
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$13,976,296					\$13,976,296
335.210 - State Revenue Sharing - Firefighter Supplemental Compensation		\$78,795				\$78,795
335.480 - State Revenue Sharing - Other Transportation		\$2,945,652				\$2,945,652
335.500 - State Revenue Sharing - Economic Environment		\$2,691,181				\$2,691,181
335.700 - State Revenue Sharing - Culture/Recreation		\$43,959				\$43,959
335.900 - State Revenue Sharing - Other		\$138,557				\$138,557
337.500 - Local Government Unit Grant - Economic Environment		\$5,249				\$5,249
338.000 - Shared Revenue From Other Local Units		\$1,989,587				\$1,989,587
341.100 - Service Charge - Recording Fees	\$9,196,472	\$88,046				\$9,284,518
341.150 - Public Records Modernization Trust Fund		\$537,459				\$537,459
341.160 - County Portion (\$2) Of \$4 Additional Service Charge		\$422,001				\$422,001
341.300 - Administrative Service Fees	\$6,062,244	\$19,920				\$6,082,164
341.520 - Fees Remitted To County From Sheriff	\$88,441					\$88,441
341.800 - County Officer Commission And Fees	\$292,352	\$0				\$292,352
341.900 - Other General Government Charges And Fees	\$1,108,677	\$315,579				\$1,424,256
342.100 - Service Charge - Law Enforcement Services	\$4,550,786					\$4,550,786
342.300 - Service Charge - Housing For Prisoners	\$263,008					\$263,008
342.600 - Service Charge - Ambulance Fees		\$12,300,398				\$12,300,398
342.900 - Service Charge - Other Public Safety Charges And Fees		\$6,665,241				\$6,665,241
343.900 - Service Charge - Other Physical Environment Charges	\$197,642	\$9,049				\$206,691
344.300 - Service Charge - Mass Transit	\$169,660					\$169,660
344.900 - Service Charge - Other Transportation Charges		\$1,493,898				\$1,493,898
346.400 - Service Charge - Animal Control And Shelter Fees	\$130,673					\$130,673
347.100 - Service Charge - Libraries	\$50,852					\$50,852
347.200 - Service Charge - Parks And Recreation	\$327,124	\$6,000				\$333,124
347.400 - Service Charge - Special Events	\$21,753					\$21,753
348.110 - County Court Criminal - Filing Fees		\$122,448				\$122,448
348.120 - County Court Criminal - Service Charges		\$5,459				\$5,459
348.130 - County Court Criminal - Court Costs		\$57,949				\$57,949
348.210 - Circuit Court Criminal - Filing Fees		\$85,567				\$85,567
348.220 - Circuit Court Criminal - Service Charges		\$57,790				\$57,790
348.230 - Circuit Court Criminal - Court Costs	\$24,843	\$131,710				\$156,553
348.310 - County Court Civil - Filing Fees		\$1,345,055				\$1,345,055
348.320 - County Court Civil - Service Charges		\$29,196				\$29,196
348.410 - Circuit Court Civil - Filing Fees		\$556,710				\$556,710
348.420 - Circuit Court Civil - Service Charges		\$176,762				\$176,762
348.480 - Circuit Court Civil - Fees And Service Charges		\$15,227				\$15,227

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Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
348.510 - Traffic Court - Filing Fees		\$75,625				\$75,625
348.520 - Traffic Court - Service Charges		\$205,866				\$205,866
348.530 - Traffic Court - Court Costs		\$417,015				\$417,015
348.610 - Juvenile Court - Filing Fees		\$7,605				\$7,605
348.620 - Juvenile Court - Service Charges		\$266				\$266
348.710 - Probate Court - Filing Fees		\$265,090				\$265,090
348.720 - Probate Court - Service Charges		\$15,510				\$15,510
348.921 - Court Innovations/Local Requirements		\$46,296				\$46,296
348.922 - Legal Aid		\$46,296				\$46,296
348.923 - Law Library		\$46,296				\$46,296
348.924 - Juvenile Alternative Programs		\$46,296				\$46,296
348.930 - State Court Facility Surcharge (\$30)		\$425,802				\$425,802
348.931 - Traffic Surcharge		\$0				\$0
348.990 - Other Court Collections Transferred To BOCC		\$94,165				\$94,165
349.000 - Other Charges For Services		\$157,367				\$157,367
351.100 - Judgments And Fines - As Decided By County Court Criminal	\$720	\$91,126				\$91,846
351.200 - Judgments And Fines - As Decided By Circuit Court Criminal		\$287,820				\$287,820
351.500 - Judgments And Fines - As Decided By Traffic Court		\$615,837				\$615,837
351.800 - 10% Of Fines To Public Records Modernization Fund		\$192,173				\$192,173
354.000 - Fines - Local Ordinance Violation	\$267,943	\$49,537				\$317,480
359.000 - Other Judgments, Fines And Forfeits	\$9,988	\$413,172				\$423,160
361.100 - Interest	\$4,257,643	\$4,472,492	\$17,070	\$463,945		\$9,211,150
361.300 - Net Increase (Decrease) In Fair Value Of Investments	\$3,885,420	\$6,992,784	\$28,335	\$1,039,773		\$11,946,312
362.000 - Rents And Royalties	\$545,203	\$496,637				\$1,041,840
364.000 - Disposition Of Fixed Assets	\$113,486	\$0				\$113,486
365.000 - Sale Of Surplus Materials And Scrap	\$1,408	\$3,746				\$5,154
366.000 - Contributions And Donations From Private Sources	\$196,600	\$640,754				\$837,354
369.300 - Settlements	\$20,000	\$839,996				\$859,996
369.900 - Other Miscellaneous Revenues	\$445,692	\$1,096,884		\$148,739		\$1,691,315
381.000 - Inter-Fund Group Transfers In	\$1,482,182	\$10,271,596	\$3,568,662			\$15,322,440
383.100 - Lease Proceeds	\$1,427,415					\$1,427,415
384.000 - Debt Proceeds	\$0					\$0
Total		\$165,071,954	\$154,152,482	\$3,614,067	\$7,809,242	\$330,647,745

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Governmental Funds						
Expenditures	Total Fund Groups					Total
	Governmental					
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
511.00 - Legislative						
	10 - Personnel Services	\$826,667				\$826,667
	30 - Operating Expenditures/Expenses	\$90,653				\$90,653
	60 - Capital Outlay	\$10,886,710				\$10,886,710
	70 - Debt Service	\$467,683				\$467,683
	80 - Grants And Aids	\$1,495,610				\$1,495,610
512.00 - Executive						
	10 - Personnel Services	\$1,444,997	\$0			\$1,444,997
	30 - Operating Expenditures/Expenses	\$362,137	\$267,726			\$629,863
	60 - Capital Outlay		\$252,639			\$252,639
513.00 - Financial And Administrative						
	10 - Personnel Services	\$5,797,125				\$5,797,125
	30 - Operating Expenditures/Expenses	\$4,768,307				\$4,768,307
	60 - Capital Outlay	\$980,229				\$980,229
	70 - Debt Service	\$640,798				\$640,798
514.00 - Legal Counsel						
	10 - Personnel Services	\$962,889				\$962,889
	30 - Operating Expenditures/Expenses	\$34,379				\$34,379
515.00 - Comprehensive Planning						
	10 - Personnel Services	\$1,262,346	\$284,937			\$1,547,283
	30 - Operating Expenditures/Expenses	\$274,209	\$304,890			\$579,099
	80 - Grants And Aids	\$38,343				\$38,343
519.00 - Other General Governmental Services						
	10 - Personnel Services	\$11,358,325	\$1,038,754			\$12,397,079
	30 - Operating Expenditures/Expenses	\$10,064,260	\$447,118	\$6	\$2,110	\$10,513,494
	60 - Capital Outlay	\$551,826	\$290,172			\$841,998
	70 - Debt Service	\$65,448		\$3,559,893		\$3,625,341
521.00 - Law Enforcement						
	10 - Personnel Services	\$64,912,533	\$891,938			\$65,804,471
	30 - Operating Expenditures/Expenses	\$9,305,186	\$1,173,412		\$6,754	\$10,485,352
	60 - Capital Outlay	\$2,214,625	\$716,096			\$2,930,721
	80 - Grants And Aids	\$0	\$4,600			\$4,600
522.00 - Fire Control						
	10 - Personnel Services		\$22,739,922			\$22,739,922
	30 - Operating Expenditures/Expenses		\$7,571,370		\$195,568	\$7,766,938
	60 - Capital Outlay		\$3,806,569		\$100	\$3,806,669
	70 - Debt Service		\$540,975			\$540,975
523.00 - Detention And/Or Correction						
	30 - Operating Expenditures/Expenses	\$927,205	\$928,104		\$2,110	\$1,857,419
	60 - Capital Outlay	\$0	\$46,729			\$46,729
	70 - Debt Service	\$125,000				\$125,000
	10 - Personnel Services		\$2,780,132			\$2,780,132
524.00 - Protective Inspections						
	10 - Personnel Services	\$865,273				\$865,273
	30 - Operating Expenditures/Expenses	\$301,884				\$301,884
525.00 - Emergency And Disaster Relief Services						

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Governmental Funds						
Expenditures	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
10 - Personnel Services	\$461,307	\$28,605				\$489,912
30 - Operating Expenditures/Expenses	\$1,567,270	\$147,751				\$1,715,021
60 - Capital Outlay	\$111,929					\$111,929
526.00 - Ambulance And Rescue Services						
10 - Personnel Services		\$13,733,947				\$13,733,947
30 - Operating Expenditures/Expenses		\$6,626,277		\$9,282		\$6,635,559
60 - Capital Outlay		\$3,599,057		\$66		\$3,599,123
70 - Debt Service		\$266,312				\$266,312
80 - Grants And Aids		\$10,529				\$10,529
527.00 - Medical Examiners						
30 - Operating Expenditures/Expenses	\$582,422					\$582,422
529.00 - Other Public Safety						
30 - Operating Expenditures/Expenses		\$7				\$7
534.00 - Garbage/Solid Waste Control Services						
30 - Operating Expenditures/Expenses		\$8,336,065				\$8,336,065
537.00 - Conservation And Resource Management						
10 - Personnel Services	\$26,592					\$26,592
30 - Operating Expenditures/Expenses	\$547,227			\$149,600		\$696,827
80 - Grants And Aids	\$12,778					\$12,778
538.00 - Flood Control/Stormwater Management						
30 - Operating Expenditures/Expenses	\$168,025	\$334,726				\$502,751
10 - Personnel Services		\$246,684				\$246,684
60 - Capital Outlay		\$391,124				\$391,124
80 - Grants And Aids		\$1,318				\$1,318
539.00 - Other Physical Environment						
30 - Operating Expenditures/Expenses	\$0	\$6,129				\$6,129
60 - Capital Outlay	\$0					\$0
70 - Debt Service	\$0					\$0
541.00 - Road And Street Facilities						
10 - Personnel Services		\$7,559,139				\$7,559,139
30 - Operating Expenditures/Expenses		\$10,382,050		\$8,438		\$10,390,488
60 - Capital Outlay		\$13,581,596		\$2,502,357		\$16,083,953
70 - Debt Service		\$872,927				\$872,927
80 - Grants And Aids		\$9,361				\$9,361
542.00 - Airports						
30 - Operating Expenditures/Expenses	\$68,352	\$74,531				\$142,883
543.00 - Water Transportation Systems						
10 - Personnel Services	\$396,140	\$11,016				\$407,156
30 - Operating Expenditures/Expenses	\$185,376	\$1,711				\$187,087
60 - Capital Outlay		\$0				\$0
70 - Debt Service		\$0				\$0
544.00 - Mass Transit Systems						
10 - Personnel Services	\$194,246	\$0				\$194,246
30 - Operating Expenditures/Expenses	\$3,301,859	\$0				\$3,301,859
60 - Capital Outlay	\$1,799,287					\$1,799,287
552.00 - Industry Development						
10 - Personnel Services	\$234,162	\$356,502				\$590,664

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Governmental Funds							
Expenditures	Total Fund Groups						Total
	Governmental						
	General	Special Revenue	Debt Service	Capital Projects	Permanent		
	30 - Operating Expenditures/Expenses	\$233,403	\$969,514				\$1,202,917
	60 - Capital Outlay	\$553,727					\$553,727
	80 - Grants And Aids	\$26,440					\$26,440
553.00 - Veteran's Services							
	10 - Personnel Services	\$212,741					\$212,741
	30 - Operating Expenditures/Expenses	\$19,400					\$19,400
554.00 - Housing And Urban Development							
	30 - Operating Expenditures/Expenses	\$38,423	\$1,371,877				\$1,410,300
	60 - Capital Outlay		\$30,601				\$30,601
559.00 - Other Economic Environment							
	30 - Operating Expenditures/Expenses		\$3,573				\$3,573
561.00 - Hospital Services							
	30 - Operating Expenditures/Expenses		\$2,238				\$2,238
562.00 - Health Services							
	10 - Personnel Services	\$874,965	\$460,087				\$1,335,052
	30 - Operating Expenditures/Expenses	\$724,776	\$1,143,461				\$1,868,237
	60 - Capital Outlay	\$36,970	\$48,982				\$85,952
	80 - Grants And Aids	\$3,262,980	\$199,995				\$3,462,975
563.00 - Mental Health Services							
	80 - Grants And Aids	\$525,000					\$525,000
564.00 - Public Assistance Services							
	10 - Personnel Services	\$451,579					\$451,579
	30 - Operating Expenditures/Expenses	\$43,641					\$43,641
	80 - Grants And Aids	\$29,900					\$29,900
569.00 - Other Human Services							
	30 - Operating Expenditures/Expenses	\$45,000	\$7				\$45,007
	80 - Grants And Aids		\$132,475				\$132,475
571.00 - Libraries							
	10 - Personnel Services	\$2,177,809					\$2,177,809
	30 - Operating Expenditures/Expenses	\$1,113,738	\$62,652		\$2,110		\$1,178,500
	60 - Capital Outlay	\$175,710	\$12,185				\$187,895
572.00 - Parks And Recreation							
	10 - Personnel Services	\$2,438,112					\$2,438,112
	30 - Operating Expenditures/Expenses	\$2,041,056	\$33,392		\$199,107		\$2,273,555
	60 - Capital Outlay	\$488,166	\$4,380		\$3,141,314		\$3,633,860
573.00 - Cultural Services							
	30 - Operating Expenditures/Expenses	\$0					\$0
581.00 - Interfund Group Transfers Out							
	90 - Other Uses	\$6,574,773	\$11,615,974		\$221,936		\$18,412,683
587.00 - Clerk Of Court Excess Remittance							
	30 - Operating Expenditures/Expenses		\$1,722,866				\$1,722,866
601.00 - Court Administration							
	10 - Personnel Services		\$262,337				\$262,337
	30 - Operating Expenditures/Expenses		\$256,746				\$256,746
602.00 - State Attorney Administration							
	30 - Operating Expenditures/Expenses	\$10,821					\$10,821
603.00 - Public Defender Administration							

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Governmental Funds							
Expenditures		Total Fund Groups					Total
		General	Special Revenue	Debt Service	Capital Projects	Permanent	
	30 - Operating Expenditures/Expenses	\$2,033					\$2,033
604.00 - Clerk Of Court Administration							
	30 - Operating Expenditures/Expenses	\$10,426	\$37,850				\$48,276
	10 - Personnel Services		\$1,317,381				\$1,317,381
605.00 - Judicial Support							
	30 - Operating Expenditures/Expenses	\$21,600					\$21,600
608.00 - Jury Management							
	10 - Personnel Services		\$117,149				\$117,149
	30 - Operating Expenditures/Expenses		\$46,109				\$46,109
614.00 - Clerk Of Court - Circuit Criminal							
	10 - Personnel Services		\$369,344				\$369,344
	30 - Operating Expenditures/Expenses		\$5,459				\$5,459
634.00 - Clerk Of Court Administration - Circuit Civil							
	10 - Personnel Services		\$296,763				\$296,763
	30 - Operating Expenditures/Expenses		\$2,004				\$2,004
654.00 - Clerk Of Court Administration- Circuit Family							
	10 - Personnel Services		\$292,023				\$292,023
	30 - Operating Expenditures/Expenses		\$5,243				\$5,243
674.00 - Clerk Of Court Administration - Circuit Juvenile							
	10 - Personnel Services		\$197,345				\$197,345
	30 - Operating Expenditures/Expenses		\$1,182				\$1,182
685.00 - Guardian Ad Litem - Circuit Juvenile							
	30 - Operating Expenditures/Expenses	\$1,710					\$1,710
689.00 - Other Circuit Court - Juvenile							
	10 - Personnel Services		\$45,028				\$45,028
	30 - Operating Expenditures/Expenses		\$4,679				\$4,679
694.00 - Clerk Of Court Administration - Probate							
	10 - Personnel Services		\$155,714				\$155,714
	30 - Operating Expenditures/Expenses		\$1,705				\$1,705
711.00 - Courthouse Security							
	10 - Personnel Services	\$1,704,652					\$1,704,652
	30 - Operating Expenditures/Expenses	\$336,833					\$336,833
712.00 - Courthouse Facilities							
	30 - Operating Expenditures/Expenses		\$106,431				\$106,431
	60 - Capital Outlay		\$8,650,810				\$8,650,810
	70 - Debt Service		\$0				\$0
713.00 - Information Systems							
	10 - Personnel Services		\$306,114				\$306,114
	30 - Operating Expenditures/Expenses		\$739,186				\$739,186
	60 - Capital Outlay		\$63,005				\$63,005
714.00 - Public Law Library							
	30 - Operating Expenditures/Expenses		\$2,364				\$2,364
715.00 - Legal Aid							
	30 - Operating Expenditures/Expenses		\$35,885				\$35,885
724.00 - Clerk Of Court Administration - County Criminal							
	10 - Personnel Services		\$314,949				\$314,949
	30 - Operating Expenditures/Expenses		\$889				\$889

Governmental Funds						
Expenditures	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
744.00 - Clerk Of Court Administration - County Civil						
	10 - Personnel Services	\$148,295				\$148,295
	30 - Operating Expenditures/Expenses	\$4,520				\$4,520
764.00 - Clerk Of Court Administration - Traffic						
	10 - Personnel Services	\$271,593				\$271,593
	30 - Operating Expenditures/Expenses	\$3,347				\$3,347
Total		\$164,858,003	\$142,539,155	\$3,559,899	\$6,440,852	\$317,397,909

Proprietary Funds

Proprietary Funds			
Balance Sheet	Total Fund Groups		Total
	Enterprise	Internal Service	
	Assets		
101.000 - Cash In Bank	\$24,568	\$8,915,290	\$8,939,858
102.000 - Cash On Hand	\$5,041	\$720	\$5,761
103.000 - Cash With Fiscal Agent	\$5,559,242	\$708,000	\$6,267,242
104.000 - Equity In Pooled Cash	\$181,731,073	\$26,487,174	\$208,218,247
115.100 - Accounts Receivable	\$7,410,485	\$5,393	\$7,415,878
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-664,123		\$-664,123
121.000 - Assessments Receivable	\$63,119		\$63,119
131.000 - Due From Other Funds	\$72,644		\$72,644
133.000 - Due From Other Governmental Units	\$2,951,566	\$13,926	\$2,965,492
135.000 - Interest And Dividends Receivable	\$183,850		\$183,850
142.000 - Inventories - For Resale	\$224,873	\$193,973	\$418,846
156.000 - Other Assets - Current	\$432,191		\$432,191
156.900 - Assets - Non-Current	\$29,032,302		\$29,032,302
161.900 - Land	\$10,780,018		\$10,780,018
162.900 - Buildings	\$22,426,247	\$2,377,839	\$24,804,086
163.900 - Accumulated Depreciation Buildings (Credit)	\$-9,412,983	\$-1,266,814	\$-10,679,797
164.900 - Infrastructure	\$461,739,710	\$432,594	\$462,172,304
165.900 - Accumulated Depreciation - Infrastructure (Credit)	\$-221,763,625	\$-77,843	\$-221,841,468
166.100 - Intangible Assets	\$941,907		\$941,907
166.500 - Accumulated Amortization - Intangible Assets (Credit)	\$-194,075		\$-194,075
166.900 - Equipment And Furniture	\$11,004,875	\$47,447,840	\$58,452,715
167.900 - Accumulated Depreciation Equipment (Credit)	\$-7,262,853	\$-24,488,277	\$-31,751,130
168.900 - Property Under Capital Leases	\$3,454,702	\$544,985	\$3,999,687
168.950 - Accumulated Depreciation- Property Under Capital Leases (Credit)	\$-808,430	\$-222,524	\$-1,030,954
169.900 - Construction Work In Progress	\$58,238,255	\$27,350	\$58,265,605
170.900 - Other Fixed Assets	\$3,563,251		\$3,563,251
170.950 - Accumulated Depreciation- Other Fixed Assets	\$-1,161,146		\$-1,161,146
Total	\$558,572,684	\$61,099,626	\$619,672,310
Deferred Outflows			
190.000 - Deferred Outflow of Resources	\$3,293,926	\$255,553	\$3,549,479
Total	\$3,293,926	\$255,553	\$3,549,479
Liabilities			
201.000 - Vouchers Payable	\$4,051,042	\$6,703,350	\$10,754,392
202.000 - Accounts Payable	\$150,263	\$28	\$150,291
203.000 - Notes And Loans Payable - Current Portion	\$220,497	\$1,417,899	\$1,638,396
203.900 - Notes And Loans Payable - Long-Term Portion	\$0	\$10,090,340	\$10,090,340
205.000 - Contracts Payable	\$722,898		\$722,898
208.000 - Due To Other Governmental Units	\$75,862		\$75,862
210.000 - Compensated Absences - Current Portion	\$159,209	\$14,836	\$174,045
210.900 - Compensated Absences - Long-Term Portion	\$1,122,733	\$52,862	\$1,175,595
215.000 - Accrued Interest Payable	\$1,009,106		\$1,009,106
216.000 - Accrued Salaries And Wages Payable	\$727,095	\$233,455	\$960,550
220.000 - Deposits	\$5,909,588		\$5,909,588
223.000 - Deferred Revenue	\$1,944,097		\$1,944,097
224.900 - Unamortized Premiums/Discounts On Bonds Payable	\$7,156,698		\$7,156,698

Annual Financial Report for Hernando, 2024

Proprietary Funds			
Balance Sheet	Total Fund Groups		Total
	Enterprise	Internal Service	
	225.000 - Capital Leases - Current Portion	\$1,134,932	
225.900 - Capital Leases - Long-Term Portion	\$1,506,865	\$278,441	\$1,785,306
229.000 - Other Current Liabilities		\$3,921,376	\$3,921,376
232.000 - Revenue Bonds Payable - Current Portion	\$4,554,950		\$4,554,950
232.900 - Revenue Bonds Payable-Long - Term Portion	\$65,425,000		\$65,425,000
237.000 - Other Postemployment Benefits (OPEB Liability)	\$2,924,152	\$244,800	\$3,168,952
238.000 - Pension Liabilities	\$10,823,192	\$869,390	\$11,692,582
239.900 - Other Long-Term Liabilities	\$12,115,211	\$3,050,000	\$15,165,211
Total	\$121,733,390	\$26,950,485	\$148,683,875
Deferred Inflows			
290.000 - Deferred Inflow of Resources	\$30,249,329	\$167,228	\$30,416,557
Total	\$30,249,329	\$167,228	\$30,416,557
Fund Balances			
274.000 - Net Assets, Invested In Capital, Net Of Debt	\$267,115,770	\$14,165,302	\$281,281,072
275.000 - Net Assets, Restricted	\$59,487,656		\$59,487,656
276.000 - Net Assets, Unrestricted	\$83,280,465	\$20,072,164	\$103,352,629
Total	\$409,883,891	\$34,237,466	\$444,121,357

Proprietary Funds			
Revenues	Total Fund Groups		Total
	Enterprise	Internal Service	
	322.000 - Building Permits (Building Permit Fees)	\$4,908,066	
323.700 - Franchise Fee - Solid Waste	\$38,000		\$38,000
325.200 - Special Assessments - Charges For Public Services	\$7,929,681		\$7,929,681
329.500 - Other Permits, Fees And Special Assessments	\$18,150		\$18,150
331.500 - Federal Grant - Economic Environment		\$13,781	\$13,781
341.200 - Internal Service Fund Fees And Charges		\$44,172,123	\$44,172,123
341.800 - County Officer Commission And Fees	\$468,087		\$468,087
343.300 - Service Charge - Water Utility	\$23,150,204		\$23,150,204
343.400 - Service Charge - Garbage/Solid Waste	\$5,258,422		\$5,258,422
343.500 - Service Charge - Sewer/Wastewater Utility	\$25,438,090		\$25,438,090
343.600 - Service Charge - Water/Sewer Combination Utility	\$613,359		\$613,359
343.900 - Service Charge - Other Physical Environment Charges	\$97,778		\$97,778
354.000 - Fines - Local Ordinance Violation	\$1,300		\$1,300
361.100 - Interest	\$5,043,741	\$674,281	\$5,718,022
361.300 - Net Increase (Decrease) In Fair Value Of Investments	\$6,903,635	\$882,707	\$7,786,342
362.000 - Rents And Royalties	\$2,097,292		\$2,097,292
364.000 - Disposition Of Fixed Assets	\$21,906	\$433,323	\$455,229
365.000 - Sale Of Surplus Materials And Scrap	\$190,515		\$190,515
369.900 - Other Miscellaneous Revenues	\$820,570	\$2,203,284	\$3,023,854
381.000 - Inter-Fund Group Transfers In	\$12,243	\$4,219,713	\$4,231,956
386.700 - Transfer From - Tax Collector To The BOCC	\$92,848		\$92,848
389.200 - Proprietary - Federal Grants And Donations	\$562,658		\$562,658
389.300 - Proprietary - State Grants And Donations	\$2,064,560		\$2,064,560
389.400 - Proprietary - Other Grants And Donations	\$34,531		\$34,531

Annual Financial Report for Hernando, 2024

Proprietary Funds			
Revenues	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
389.500 - Proprietary - Capital Contributions From Federal Government	\$2,413,437		\$2,413,437
389.600 - Proprietary - Capital Contributions From State Government	\$1,641,534		\$1,641,534
389.700 - Proprietary - Capital Contributions From Other Public Source	\$14,680,822		\$14,680,822
Total	\$104,501,429	\$52,599,212	\$157,100,641

Proprietary Funds			
Expenditures	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
513.00 - Financial And Administrative			
30 - Operating Expenditures/Expenses		\$6,165	\$6,165
519.00 - Other General Governmental Services			
10 - Personnel Services		\$4,266,841	\$4,266,841
30 - Operating Expenditures/Expenses		\$43,301,718	\$43,301,718
70 - Debt Service		\$384,434	\$384,434
524.00 - Protective Inspections			
10 - Personnel Services	\$3,368,009		\$3,368,009
30 - Operating Expenditures/Expenses	\$2,097,554		\$2,097,554
525.00 - Emergency And Disaster Relief Services			
30 - Operating Expenditures/Expenses	\$35,480		\$35,480
80 - Grants And Aids	\$8,994		\$8,994
533.00 - Water Utility Services			
10 - Personnel Services	\$3,373,811		\$3,373,811
30 - Operating Expenditures/Expenses	\$6,045,573		\$6,045,573
534.00 - Garbage/Solid Waste Control Services			
30 - Operating Expenditures/Expenses	\$6,889,844		\$6,889,844
10 - Personnel Services	\$2,715,312		\$2,715,312
70 - Debt Service	\$971,099		\$971,099
535.00 - Sewer/Wastewater Services			
10 - Personnel Services	\$3,974,924		\$3,974,924
30 - Operating Expenditures/Expenses	\$8,341,385		\$8,341,385
536.00 - Water/Sewer Combination Services			
10 - Personnel Services	\$3,980,415		\$3,980,415
30 - Operating Expenditures/Expenses	\$13,526,759		\$13,526,759
70 - Debt Service	\$1,300,412		\$1,300,412
80 - Grants And Aids	\$37,850		\$37,850
537.00 - Conservation And Resource Management			
10 - Personnel Services	\$194,555		\$194,555
30 - Operating Expenditures/Expenses	\$92,625		\$92,625
80 - Grants And Aids	\$9,461		\$9,461
542.00 - Airports			
30 - Operating Expenditures/Expenses	\$2,514,713		\$2,514,713
10 - Personnel Services	\$764,500		\$764,500
70 - Debt Service	\$16,961		\$16,961
581.00 - Interfund Group Transfers Out			
90 - Other Uses	\$920,444	\$221,269	\$1,141,713
Total	\$61,180,680	\$48,180,427	\$109,361,107

Fiduciary Funds

Fiduciary Funds					
Balance Sheet	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
Assets					
101.000 - Cash In Bank	\$8,729,943				\$8,729,943
104.000 - Equity In Pooled Cash	\$2,794,324				\$2,794,324
133.000 - Due From Other Governmental Units	\$145,129				\$145,129
Total	\$11,669,396				\$11,669,396
Liabilities					
201.000 - Vouchers Payable	\$2,315,520				\$2,315,520
208.000 - Due To Other Governmental Units	\$5,350,330				\$5,350,330
220.000 - Deposits	\$14,733				\$14,733
229.000 - Other Current Liabilities	\$2,244,753				\$2,244,753
Total	\$9,925,336				\$9,925,336
Fund Balances					
275.000 - Net Assets, Restricted	\$1,744,060				\$1,744,060
Total	\$1,744,060				\$1,744,060

Fiduciary Funds					
Revenues	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
324.810 - Impact Fees - Residential - School					
Residential Buildings Flat Fees	\$5,289,466				\$5,289,466
324.820 - Impact Fees - Commercial - School					
Retail Buildings Tiered Scale Based on Square Footage	\$1,978,537				\$1,978,537
341.900 - Other General Government Charges And Fees	\$143,604,203				\$143,604,203
342.900 - Service Charge - Other Public Safety Charges And Fees	\$1,933,049				\$1,933,049
348.320 - County Court Civil - Service Charges	\$36,931,849				\$36,931,849
348.850 - State Reimbursement	\$29,117,800				\$29,117,800
Total	\$218,854,904				\$218,854,904

Fiduciary Funds					
Expenditures	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
513.00 - Financial And Administrative					
30 - Operating Expenditures/Expenses	\$143,604,203				\$143,604,203
519.00 - Other General Governmental Services					
30 - Operating Expenditures/Expenses	\$28,847,085				\$28,847,085

Fiduciary Funds					
Expenditures	Total Fund Groups				Total
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
523.00 - Detention And/Or Correction					
30 - Operating Expenditures/Expenses	\$1,975,904				\$1,975,904
579.00 - Other Culture/Recreation					
30 - Operating Expenditures/Expenses	\$7,268,003				\$7,268,003
649.00 - Other Circuit Court-Civil Costs					
30 - Operating Expenditures/Expenses	\$37,705,635				\$37,705,635
Total	\$219,400,830				\$219,400,830

Component Units Funds

Zero Balance Sheet To Report

Zero Revenues To Report

Zero Expenditures To Report

AFFILIATE INFORMATION

Hernando County Law Library : Blended in Primary Report

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$46,296
 Total Expenditures: \$2,364
 Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Hernando County Port Authority : Zero Revenues And Expenditures

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$0
 Total Expenditures: \$0
 Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report

Hernando County Water and Sewer District : Blended in Primary Report

Total Assets: \$395,811,516
 Total Deferred Outflow: \$2,145,554

Total Fund Balances: \$319,060,019
 Total Revenue: \$75,512,159

Total Liabilities: \$77,685,449
 Total Deferred Inflow: \$1,211,602

Total Expenditures: \$41,450,681
 Total Long-Term Debt: \$57,941,435

Compensation	Employee - Biweekly Pay Period		Contractor
	Number of individuals	150	0
Compensation Earned Or Awarded	\$11,523,705	\$0	

Construction Projects	Expenditure	Approved Budget
AIRPORT SWR FM	\$136,049	\$0
ANDERSON SNOW RD FM	\$327,872	\$0
C LINE/AYERS-FDOT	\$1,475,351	\$0
CHALMER LS AND FM	\$236,275	\$0
CIP WISCON WTR TRMNT	\$194,734	\$0
ELGIN SWR LINE UPGRAD	\$145,692	\$0
GLEN VAC PUMP STATION	\$5,065,695	\$0
GLEN WWTP UPGRADES	\$754,784	\$0
HC PKG PLANTS	\$205,123	\$0
HERN BCH PRV PR	\$6,850	\$0
HILL N DALE FORCE MN	\$373,435	\$0
HILL N DALE WTR SYS	\$779,570	\$0
HUT PUMP ST AND FM	\$465,415	\$0
KILLIAN WTR PLANT	\$387,599	\$6,831,248
LOCKHART WTP EXPAND	\$9,246,752	\$1,810,075
NORTHCLIFFE FM	\$89,281	\$0
SEPTIC TO SEWER	\$1,081,895	\$0
SHERMAN HILLS SWR	\$20,528	\$0
SHERMAN HILLS WTR	\$20,528	\$0
SR50 BRIDGE DESIGN	\$51,168	\$0
SR50 E TRANS SYS PH I	\$272,629	\$0
SR50 MCKETHAN TO US	\$4,118,164	\$0
SR50E FORCE MN CONST	\$2,005,872	\$0
SYLVAN GRV FM TO U	\$3,590	\$0
US19-SR50 OROR CTRL	\$114,040	\$0
US41 AYERS RUNWAY DR	\$109,501	\$0
WTP EXPANSION	\$46,080	\$0

Kass Circle Community Redevelopment Agency : Blended in Primary Report

Total Assets: \$0
 Total Deferred Outflow: \$0
 Total Liabilities: \$0
 Total Deferred Inflow: \$0

Total Fund Balances: \$0
 Total Revenue: \$7,815
 Total Expenditures: \$3,573
 Total Long-Term Debt: \$0

Compensation		
	Employee	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	\$0	\$0

Zero Construction Projects To Report
